IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 22.03.2007

Coram:

The Honourable Mr.A.P.SHAH, CHIEF JUSTICE
and
The Honourable Mr.Justice K.CHANDRU

W.A.1320 & 1321/06, W.P.12553 to 12555/02, W.P.13457/02, 14246/02, 14247/02, 14578 to 14580/02 W.P.14581/02, 14593/02, 15298/02, 15340/02, 15667 to 15669/02, 15809 to 15810/02, 15830/02, 15833/02, 15862/02, 15896/02, 15898/02, 15902/02, 15908/02, 16430/02 to 16432/02, 16433/02, 16434/02, 16959 to 16962/02, 16469/02, to 16472/02, 18225/02, 18871 to 18874/02, 18894/02, to 18898/02, 18899/02 to 18901/02, 18902 to 18905/02, 19003/02, 19284 to 19286/02, 19326/02, 19356/02, 19570/02, 19958/02, 19959/02, 20054 to 20058/02, 20332/02, 20466/02, 20738/02, 20790/02, 20791 to 20793/02, 21268/02, 21566/02, 21655/02, 21815/02, 21816/02, 21817/02, 21818/02, 21819/02, 21823/02, 22016/02, 22023/02, to 22027/02, 22039/02, 22043/02, 22072 to 22075/02, 22260/02, 22285/02, to 22287/02, 22288 to 22291/02, 22304/02, 22408/02, 22458/02, 22519/02, 22521/02, 22541 to 22544/02, 22545/02, 22597/02, 22679 to 22685/02, 22956 to 22958/02, 23103/02, 23140/02, 23175/02, 23176/02, 23263 to 22266/02, 23443/02, 23553/02, 23554/02, 23738 to 23742/02, 23941/02, to 23943/02, 24143/02, 24181/02, to 24184/02, 24385/02, 24419/02, 24420/02, 24525/02, 24526/02, 25021/02, 25346/02, 25373/02, 29937/02, 29963/02, 30035/02, 30532/02, 30668 to 30673/02, 30906/02, 31195/02, 31198/02, 31241/02, 31535 to 31540/02, 31541 to 31544/02, 31612/02, 31613/02, 31633/02, 31690/02, 32425/02, 32460, 32461/02, 32463 & 32464/02, 32734/02, 33099/02, 33100/02, 33101/02, 33102/02, 33103/02, 33104/02, 33105/02, 33106/02, 33107/02, 33108/02, 33583/02, 34203/02, 34266/02, 34283/02, 34284/02, 34313/02, 34342/02, 34343/02, 22961/02, 23177/02, 24352/02, 25068/02, 29058 & 29059/02, 29649/02, 29890/02, 32412/02, 32977/02, 33875/02, 34873/02, 35776/02, 36273/02, 36519/02, to 36521/02, 37078/02, 37465/02, 37480/02, 37660/02, 37718/02, 37778/02, 38430/02, 38855 to 38858/02, 39832/02, to 39834/02, 40280/02, 29825/02, 33194 to 33197/02, 34130/02, 34132/02, 34145/02, 34156/02, 34159/02, 34163/02, 34173/02, 34186/02, 34402/02, 34405 to 34407/02, 35554/02, 35555/02, 35691/02, 35834/02, 36498/02, 36503/02, 36707/02, 37129/02, to 37132/02, 37281, 37282/02, 37297/02, 37298/02, 38030/02, 38214/02, 38270/02, 39051/02, 39275/02, 39276 to 39279/02, 39392/02, 39424/02, 39428 to 39431/02, 39656/02, 39791/02, 40099/02, 40534/02, 40895/02, 18875/02, 19603/02, 19907/02, 19920/02, 19931/02, 19932/02, 19955/02, to 19957/02, 20229/02, 23642/02 23908

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to 23919/02, 31808, 31809/02, 31887/02, 34304/02, 34788/02, 34789/02, 35388/02, 35847/02, 35866/02, 35891/02, 35896/02, 38183/02, 38261/02, 38668 & 38669/02, 39319/02, 39320/02, 41364/02, 41543/02, 41712/02, 41784 to 41785/02, 42261/02, 42487/02, 42749/02, 43800/02, 44412/02, 44436/02, 44470/02, 44473/02, 44486/02, 44487/02, 44510 to 44512, 44697/02, 44997/02, 45066/02, 45191/02, 45192/02, 45312/02, 45332/02, 45408/02, 45943/02, 46010/02, 46445/02, 46651/02, 46689/02, to 46691/02, 47051/02, 37934/02, 27/03, 59/03, 61/03, 392/03, 565/03, 695/03, 790/03, 813/03, 816/03, 817/03, 818/03, 824/03, 827/03, 979/03, 1031/03, 1155/03, 1259/03, 2201/03, 2293/03, 2313/03, 2740/03, 3353/03, 3779/03, 3765/03, 4113/03, 3513/03, 4513/03, 5458/03, 5459/03, 6184/03, 8608/03, 8631/03, 7148/03, 7587/03, 7623/03, 7942/03, 8124/03, 8220/03, 8221/03, 9134/03, 9244/03, 9571/03, 9627/03, 9743/03, 9908/03, 9909/03, 10429/03, 10601/03, 11326/03, & 11327/03, 11450/03, 11615/03, 11616/03, 11620/03 to 11625/03, 11820 to 11824/03, 12968/03, 12969/03, 12970/03, 13279/03, 13407/03, 13450/03, 13567/03, 13960/03, 14049/03, & 14050/03, 14057/03, 15575 to 15578/03, 16659/03, 16757/03, 16816/03, 16926/03, 17633/03, 18068/03, 18213/03, 18871/03, 19842/03, 20767/03, 21315/03, 21723/03, to 21726/03, 22039/03, 22040/03, 22041/03, 23309/03, 23390/03, 24069/03, 24119/03, 25150 to 25153/03, 24536/03, 24540/03, 24745/03, 26710/03, 27000/03, 27049, 27050/03, 27479/03, 27803/03, 28289/03, 28618/03, 28619/03, 28708/03, 28709/03, 28938/03, 29085/03, 29252/03, 29277/03, 29476/03, 29497/03, 29657/03, 29847/03, 29913/03, 30144/03, 30337/03, 30886/03, 32767/03, 32777/03, 32823/03, 32824/03, 32826/03, 32846/03, 32850/03, 32851/03, 33271/03, 33319/03, 29266/03, 29267/03, 35899/03, 35971/03, 35972/03, 35973/03, 35994/03, 36078/03, 36115/03, 36153/03, 36493/03, 36522/03, 36643/03, 36758/03, 36990/03, to 36992/03, 37026/03, 38543/03, 38544/03, 38608/03, 38653/03, 38654/03, 38690/03, 38802/03, 158/04, 223/04, 484/04, 510/04, 675/04, 955/04, 977/04, 989/04, 1175/04, 1204/04, 1713/04, 1714/04, 2515/04, 2691/04, 2692/04, 2693/04, 2839/04, 2960/04, 3091/04, 3153 to 3158/04, 3161/04, to 3163, 3574/04, 3716/04, 3721/04, 24153/02, to 24168/02, 37208/03, 37807/03, 37752/03, 37768/03, 37798/03, 37989/03, 38057/03, 38058/03, 38093/03, 38442/03, 2014/04, 15461/04, 15634/04, 15707/04, 15711/04, 15912/04, 7340/04,7341/04, 15110/04, 15227/04, 15453/04, 15487/04, 15492/04, 20305/04, & 20306/04, 21026/04, 21162/04, 21192/04, 21193/04, 21196/04, 21246/04, 26042/04, to 26044/04, 27017/04, 28718/04, 29915/04, 29919/04, 30678/03, 35055/03, 36909/03, 22292/04, 30636/03, 39534/04, 37582/04, 37626/04, 38024/04, 3803/04, 24199/04, 11412/04, 11740/04, 12769/04, 12770/04, 3929 to 3931/05, 20764/05, 20765/05, 18864/05, 19973/05, 18874/05, 26122/05, 26123/05, 26147/05, to 26149/05, 26949/05, 30564/05, 32662/05, 100/05, 595/05, to 597/05, 1144/05, 1145/05, 1458/05, 1495/05, 1799 & 1800/05, 1527/05, 2153, 2154/04, 3824/04, 4676/04, 4679/04, 4730/04,5296 to 5298/04, 5604,& 5605/04,

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M/s. Aruna Grease and Tubes Pvt. Ltd,
Door.No.131/A, Udayar Thottam,
K.G.Chavady, via.,
Pichanoor Post,
Coimbatore - 641 105. Appellant in WA.1320 of 2006 and 1321/06.

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ITC Limited having its
registered Office at Virginia House,
37, J.L.Nehru Road,
Kolkatta - 700 071
and one of its marketig office
at ITC Center 4th Floor,
760, Anna Salai, Chennai.600 002.
rep. by its constituted Attorney
Mr.Subbatosh Banerjee. ... Petitioner in
W.P.12553/02, 12554, 12555/02

The West Coast Paper Mills Ltd.,
No.-119, 119-A, Irussappa Chetty Street,
Cuddalore. Petitioner in WP.13457/02.

Bhadra Packaid Limited
No.223, N.S.C. Bose Road,
Chennai. Petitioner in WP.14246/02

The South India Paper Mills Limited,
Chillayana
Chatra Post, Nanjanagud - 571 301. Petitioner in WP.14247/02

A.S.S.Manoharan & Co.,
No.4/20, Narayana Veethi,
Kottar, Nagercoil. Petitioner in WP.No.14578/02

A.V.S & co., No.264,
Gandhi Road,
Krishnagiri,
Dharmapuri District. Petitioner in WP.14579/02.

J.Kollarama Setty
J.S.Rathnaiah Chetty,
No.4/82-D, New Street,
Hosur, Dharmapuri Petitioner in WP.14580/2002

The Greenland Paper Mills Limited,
XI/296, Alamoode,
Attingal, Trivandrum,
Kerala-695 102. Petitioner in WP.14581/02

B.T.Enterprises,
Ani Banu Complex,
North Street,
Marthandam, Kanyakumar District. Petitioenr in WP.14593/2002

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M/S. Shastri Sales,
23-C, Kuthuzpuram,
PNP Road, Tirupur - 641607. Petitioner in WP.15298/02.

M/S.Premier Instruments & Controls Ltd.,
rep. by its Company Secretary,
Mr.V.Srinivasan,
1087-A, Avinashi Road,
Coimbatore - 641 037. Petitioner in WP.15340/02

Hall Mark Tabacco Company
Private Limited Having its
registered office at 1-7-1063/1065
Azamabad, Hyderabad - 500020
and its Marketing office H Block
H.No.970, 10th Cross, 13th Main Road,
Anna Nagar, Chennai - 40.
rep. by its Constituted Atorney
Mr.Sanjay Khanna Petitioner in WP.15667/02, 15668 & 15669/02

M/S.Blue Star Ltd.,
Kodambakkam High Road,
Chennai. Petitioner ion WP.15809/02

M/S.Gulf Oil India Ltd.,
480, Anna Salai,
Khiviraj Complex, II
Vth Floor, Nandanam,
Chennai - 35. Petitioner in WP.15810/02

M/S. SIV Industries Ltd.,
rep. by its Vice President,
(Finance) S.Vasudevan,
No.334, Puliakulam Road,
Ramanathapuram, Coimbatore - 641045. Petitioner in W.P.15830/02

M/S. Jai Hind Wire Rod Mills Ltd.,
rep. by its Director G.E.Govindaraj,
No.9, Syedmadar Street,
Sherapet, Salem - 2. Petitioner in WP.15833/02

M/S. L.G.Balakrishnan & Bros.,
rep. by its Deputy Managing Director,
P.S.Balasubramanian,
Krishnarayapuram Road,

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Ganapathy, Coimbatore - 641006. Petitioner in WP.15862/02.

M/S. Viking Industries Ltd.,
rep. by its Partner
V.Soundararajan,
No.7 & 12 IC Type
Private Industrail Estate,
Coimbatore - 641021. Petitioner in WP.No.15896/02

M/S.Divyar Process,
rep. by its Propreietor,
S.Nagarajan, No.179/1,
Panchankattu palayam,
Arulpalayam. Petitioner in WP.15898/02

M/S.Devi Thread Processors
Private Ltd.,
rep. by its Managing Director,
K.B.Sajan, Peru Siruvani Main Road,
Peru Chettypalayam,
Coimbatore - 641010. Petitioner in WP.15902/02

M/S.Kadri Mills (cbe) Ltd.,
rep. by its Managing Director,
G.Kannappan, Trichy Road,
Ondipudur, Coimbatore - 641016. Petitioner in WP.15908/02

M/S. Cheran Steels Rolling Mills,
rep. by its Partner D.Mohan,
No.334/1-A, Mettupalayam Road,
G.N.Mills Post, Coimbatore Petitioner in WP.16430/02

M/S. Ran India Steels (P) Ltd.,
rep. by its Managing Director,
R.Radha, 38-L, Rana Building
Workshop Line, Sankari Road,
Tiruchengode - 637211. Petitioner in WP.16431/02

M/S. Raja Steels (P) Ltd.,
rep. by its Director M.Mani
100, Avarampalayam Road,
Ganapthy, Coimbatore - 641006. Petitioner in WP.16432/02

M/S. Sam Turbo Industry Ltd.,
rep. by its Joint Managing Director,
S.K.Senthilkumar,
Bharathi Park Road,
7th Cross, SB Colony, Coimbatore. Petitioner in WP.16433/02

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M/S. Pavai Alloys & Steels(P) Ltd.,
rep. by its Managing Director V.Kuppusamy
5-A, S.V.A. Extention III,
Tiruchengode - 637211,
Namakkal District. Petitioner in WP.16434/02

M/S. Rosvar Steels Ltd.,
rep. by its Director,
R.Ravichandran
No.66/3-B, Kuppepalayam Post,
Coimbatore - 641107. Petitioner in WP.16959/02

M/S.Indo Shell Mould Ltd.,
rep. by its Managing Director,
K.Jagadeesan
A-9, SIDCO Industrial Estate,
Coimbatore - 641021. Petitioner in WP.16960/02

M/S. Dindugal Steel Rolling Mills (P) Ltd.,
rep. by its Director V.Ramaswami
414/1, Karur Road,
Kulathur, Dindugul - 624005. Petitioner in WP.16961/02

M/S. S.V.A Steel Re Rolling Mills Ltd.,
rep. by its Managing Director,
R.Ravichandran,
G.S.19/1, M.G.Chettipalayam,
Coimbatore - 641107. Petitioner in WP.16962/02.

M/S. Srikarthikeya Spinning and Wearing Mills Ltd.,
rep. by its Managing Director,
G.R.Karthikeyan,
Uppiliyam Post,
Coimbatore - 641015. Petitioner in WP.16969/02

M/S. Hi-Life Textiles,
rep. by its Managing Partner,
D.Krishnamoorthy
Civil Arodrome (PO)
Peelamadu, Coimbatore. Petitioner in WP.16470/02

M/S. G.V.D. Textiles Pvt Ltd.,
rep. by its Director
D.Krishnamoorthy
Civil Arodrome (PO)
Peelamadu, Coimbatore. Petitioner in WP.16471/02

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M/S.Srikumaran Mills Ltd.,
rep. by its Managing Director,
D.Krishnamoorthy
No.1024, Avinashi Road,
Coimbatore. Petitioner in WP.16472/02.

M/S. C.S.Packaging Industries,
rep. by its Proprietor
C.Subramanian,
Mellkala Thottam,
Vanjipalayam, Avinashi
Coimbatore Petitioner in WP.18225/02

V.K.Abdul Jalbar Sahibson,
100, Mark Bidi Manufactures,
Virudhampet, Vellore Petitioner in WP.18871/02

Associated Suppliers
No.3, Varadaraj Mudali Street,
Santhaper, Gudiyattam - 632002. Petitioner in WP.18872/02

V.Abdul Jabhar Sahib & Sons
Goat Mark Bidi Manufactures,
Ariyur, Vellore Petitioner in WP.18873/02

M.Abdul Samd Sahib Sons,
Samad Bidi Manufactures,
No.46, Bid Alipuram Street,
Vellore -4. Petitioner in WP.18874/02

Aleem & Company
No.2, East Muthiah Lane,
Chennai - 21. Petitioner in WP.18894/02

Essen Tabbacco Products Manufactures, Pvt. Ltd.,
No.15, East Muthiah Chetty Lane,
Old Washermenpet, Chennai - 21. Petitioner in WP.18895/02

Shaik Ismail & Son
Baruta Bidi Manufactures
No.6, Ramanuja Iyer Street,
Washermenpet, Chennai - 21. Petitioner in WP.18896/02.

Shaik Hussain Md. Ansar,
Bay No.7, T.H.Road,
Washermenpet, Chennai 21. Petitioner in WP.18897/02

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Gowner Beedi Factory,
Jabbar Building,
No.39, Ramaswamy Chetty Street,
Chennai - 12. Petitioner in WP.18898/02

Aroma Trading Co.,
No.38, Goodanagaram Road,
Thalayattam, Gudiyattam Petitioner in WP.18899/02

P.L.Inayathullah Company
tiger Head Beedi Factory,
No.144, Aliyar Street,
Dhanampet, Gudiyattam. Petitioner in WP.18900/02

Ninety Nine Beedi Factory,
No.8, Commisionery Bazaar,
Vellore Petitioner in WP.18901/02.

Kayzed Agencies
Dowlath Beedi Distributors &
Tobacco Merchants
No.3/A, M.M.Abdul Hug Steet,
Tirupattur, Vellore District. Petitioner in WP.18902/02

K.Abdul Azeez Sahib & Sons,
No.154, Chunnambukara Street,
Vellore. Petitioner in WP.18903/02

Jaysons Trading Company
No.47, Jameelahad Colony,
Vellore - 632001 Petitioner in WP.18904/02

United Trading Co.,
No.275, Thalayathm Bazar Street,
Santharpet, Gudiyattam - 632602. Petitioner in WP.18905/02

M/S. ELF Lubricants India Ltd.,
F37-38, D.C Towers, IInd Floor,
Anna Nagar East, Chennai - 600102. Petitioner in WP.19003/02

M/S. CS Packaging Industries
rep. by its Proprietor,
C.S.Subramaniam,
Mekkala Thottam,

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Vajnipalayam, Avinashi
Coimbatore. Petitioner in WP.19284/02

M/s. V.N.Combines
rep. by its Partner
S.Venkatesan
476/1, Dharapuram Road,
KNP Colony, Tirupur - 641608. Petitioner in WP.19285/02

M/S.Lakshmi Karft Papers,
rep. by its Partner,
S.Venkatesan,
58, Ramalingam Layout,
K.N.P.Colony, IV Street
Tiruppur - 641601 Petitioner in WP.19286/02

M/S. Rajalakshmi Paper Agencies,
rep. by its Sole Proprietor,
Mr.P.Rajesh Kumar,
No.46/6 (New No.60/6)
First Floor, Malayaperumal Street,
Chennai - 1. Petitioner in WP.19326/02.

M/S. Pentagon Lubricants
2/553, Agraharam Mettur Street,
Iyyappanthangal,
Chennai - 56. Petitioner in WP.19356/02

Madras **Munim** Beedi Company
rep. by its Proprietor S.N.Mohideen
49-E, Nethaji Road, Melapalayam
Tirunelveli District. Petitioner in WP.19570/02

Srinivas Agencies,
35-O, Velayutham Road,
Sivakasi - 626123. Petitioner in WP.19958/02

Speciality Paper Company
11, Anderson Street,
Ist Floor, Chennai - 1. Petitioner in WP.19959/02

Cardwell Spinning Mills Ltd.,
Pudupalayam, NGGO Colony Post,
Coimbatore - 22,
rep. by its Managing Director,
N.Varadarjan Petitioner in WP.20054/02.

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Durairaj Mills Ltd.,
(Unit I & II)
Perianaikenpalayam
Pongalur Post,
Coimbatore District
rep. by its Executive Director,
D.Kanagaraj Petitioner in WP.20055/02

The Southern Textiles Ltd.,
Kannampalayam Sulur Post,
Coimbatore - 2
rep. by its Managing Director,
N.Varadarajan Petitioner in WP.20056/02

Rajnarayan Textiles Ltd.,
70, Racecourse Road,
Coimbatore - 18,
rep. by its Director
Kasi V.Thiagarajan Petitioner in WP.20057/02

Venkat Ganga Textile Ltd.,
3/48-C, Sathy Road, Kaniambalayam
Village, Annur, Coimbatore District,
rep. by its Managing Director,
S.Karthikeyan. Petitioner in WP.20058/02

M/S. P.M.P.Iron and Steels (India) Ltd.,
rep. by its Managing Director,
E.Venkatachalam
235, Mint Street, First Floor,
Park Town, Chennai - 3. Petitioner in WP.20332/02

M/S. Tiruvelveli District Beedi
Leaves and Beedi Tobacco Merchants
Association, (Reg.No.86/2001)
rep. by its Secretary,
79, Athiadi West Street,
Melapalayam, Tirunelveli 627005. Petitioner in WP.20466/2002

M/S. Million Papier (P) Ltd.,
rep. by its Managing Director,
M.Kiran,
No.56, Narayana Mudali Street,
Chennai- 79. Petitioner in WP.20738/2002

M/S. Raghavendra Steels,
rep. by its Proprietor,
A.L.Periyakaruppan,

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No.458-A, Sanganoor Road,
Ganapathy, Coimbatore - 641006. Petitioner in WP.20790/2002

M/s. Sivamani and Company Pvt. Ltd.,
rep. by its Executive Director,
K.Vijay Anand,
No.75, Senguptha Street,
Ram Nagar, Coimbatore. Petitioner in WP.20791/2002

M/S. Sree Rengaraj Steel & Alloys (P) Ltd.,
rep. by its Director, P.Sivakumar,
No.1, Andal Street, Shevapet,
Salem - 636002. Petitioner in WP.20792/2002

M/s. Sri Ramnarayan Mills Ltd.,
rep. by its Managing Director,
V.Jayaraman,
No.201, G.D.Naidu Street,
Coimbatore 641018. Petitioner in WP.20793/2002.

K.Abdul Aleem Sahib Sons,
Aleem Bidi Factory,
No.99, Big Mosque Street,
Sathyamnagalam Post,
Erode District. Petitioner in WP.21268/2002

M/s. Pepsico India Holdings (P) Ltd.,
III Floor, Wellington Plaza,
90, Anna Salai, Chennai - 2. Petitioner in WP.21566/2002

Srinivas Fine Arts (P) Ltd.,
118/2, Velayutham Road,
Sivakasi - 626123. Petitioner in WP.21655/2002

Tvl. J.G.Impex Pvt. Ltd.,
rep. by its Director Doulatrajan,
No.55, Narayana Mudali Street,
Chennai - 79. Petitioner in WP.21815/2002

The Essargee Mills
Neikkarapatti
A.Kalayamputhur P.O.,
Palani - 624615. Petitioner in WP.21816/2002

The Rajaratna Mills ltd.,
Neikkarapatti

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A.Kalayamputhur P.O.
Palani - 624615. Petitioner in WP.21817/2002

Elljay Textile (P) Ltd.,
296, Race Course,
Coimbatore - 641018. Petitioner in WP.21818/2002

Dew Ltd.,
Salnupuram 628229. Petitioner in WP.21819/2002

M/S. Soaundararaja Mills Ltd.,
Administrative Office,
G.T.N.Salai, Dindigul Petitioner in WP.21823/2002

Thiagarajan Mills Ltd.,
Kappallun, Madurai Petitioner in WP.22016/2002

Desai Brothers Ltd.,
No.1/A-1 West Mount Road,
Tirunelveli - 627006 Petitioner in WP.22023/02

Jyothimann Beedi Company (P) Ltd.,
92-A/5-B, Nethaji Road,
Melapalayam,
Tirunelveli - 627005 Petitioner in WP.22024/02

A.Abdul Hameed,
105-C, Nethaji Road,
Melapalayam,
Tirunelveli -627005. Petitioner in WP.22025/02

Chhola Bhai Jetha Bhsipatel & co.,
No.35 & 36, Nethaji Road, Melapalayam,
Tirunelveli - 627005. Petitioner in WP.22026/02.

Kurbani Beedi Works
No.75, Nethemarpalayam
3rd Sreet, Melupalayam,
Tirunelveli - 627005. Petitioner in WP.22027/02

Chandrika Beedi Company
96-A/5, Nethaji Road,
Melapalayam, Tirunelveli 627005 Petitioner in WP.22039/02

King Beedi Company
No.67, Mothaimeerapillai Street,
Melapalayam, Tirunelvili - 627005. Petitioner in WP.22040/02

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Rahamath Enterprises,
A-10, Fourth Main Road,
Maharaja Nagar,
Palayam Kottai. Petitioner in WP.22041/02

T.N.Abdul Kader
28, Kuttimoopen Street,
Melapalayam,
Tirunelveli- 627005. Petitioner in WP.22042/02

Bhagyalakshmi Trading Co.,
No.1/A-1, West Mount Road,
Tirunelveli - 627006. Petitioner in WP.22043/02

Noor Sait Beedi Co.,
rep prop. T.N.Kamaludeen,
45 Chettygudi Street,
Melapalayam, Tirunelveli- 627 005 Petitioner in W.P.22072/02

M.R.S.Beedi Company
rep. by Partner,
M.M.Chammed Rajiale
No.12, Asura West Street,
Melapalayam, Tirunelveli - 627005. Petitioner in WP.22073/02

A.S.Hameed & co.,
rep. by Prop.
A.S.Hameed,
104-C, Nethaji Road,
Melapalayam, Tirunelveli - 627005. Petitioner in WP.22074/02.

Muruga Home Industries
rep. by Partner
N.Vinayakapar
No.20/8, S.N.High Road,
Tirunelveli - 627001. Petitioner in WP.22075/02

Visteon Automotive Systems India Pvt., Ltd.,
Keelakaranai Village,
Marospuram Street,
Maraimalai Nagar,
Chengalpattu - 603204. Petitioner in WP.22260/02

Bhagyaoday Agencies
rep. by Atorney Baldev Bhar G.Patel.
No.42, Hazarath Billal Street,
Melapalayam, Tirunelveli - 627005. Petitioner in WP.22285/02

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Capital Tobacco Products,
rep. by Prop.H.Dharmendrapatel,
No.97-A, Thadiveeram Kovil Street,
Tirunelveli Town - 627006. Petitioner in WP.22286/02

Lingam Beedi & CO.,
rep. by Partner
A.Chockalingam
No.7/55, Main Road,
Alangulam Petitioner in WP.22287/02

Damodar Home Industries,
No.12, S.N.High Road,
Tirunelveli - 627001 Petitioner in WP.22288/02

J.P.Tobacco Products Pvt., Ltd.,
No.4-A, Ambai Road,
Kularanikarpuram,
Melapalyam, Tirunelveli. Petitioner in WP.22289/02

Devendra Trading Co.,
No.92-A/6-A, Nethaji Road,
Melapalayam, Tirunelveli - 627005 Petitioner in WP.22290/02

Champion Beedi & co.,
No.8/56-A, R.S.Church Street,
Alangulam. Petitioner in WP.22291/02

Iljin Automotive (Pvt) Ltd.,
Plot No.B1 & B2, SIPCOT Industrial Park,
Ittungattukottai,
Sriperumbundur Taluk,
Kancheepuram District - 602105. Petitioner in WP.22304/02

M/s.India Piston Repco ltd.,
Kakkalur - 602003
rep. by its Executive Director, Petitioner in WP.22408/02

M/S. Cethar Vessels Ltd.,
4, Dindigul Road,
Thiruchirapalli - 620001 Petitioner in WP.22458/02

Axies india Ltd.,
No.21, Pattulos Road,
Chennai - 2. Petitioner in WP.22519/02

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Wheels India Ltd.,
No.21, Pattulos Road,
Chennai - 2. Petitioner in WP.22521/02

Arasan Beedi Company,
47, Ambai Road,
Melapalayam, Tirunelveli - 5 Petitioner in WP.22541/02

M.K.Krishnan & Sons
260, Shenbagam Pillai Street,
Tirunelveli Town,
Tirunelveli Petitioner in WP.22542/02

Sayadu Beedi & Company
4G, Salai Street,
Sindupoondurai,
Tirunelveli - 1. Petitioner in WP.22543/02

Sundara Beedi Company,
114-B/B/B, Jothi Nagar,
Alankulam. Petitioner in WP.22544/02

Lucas TVS Ltd.,
No.6, Patullos Road,
Chennai - 2. Petitioner in WP.22545/02

Mohideen Traders,
rep. by its Proprietor
J.Nagoor Mohideen
49, Nethaji Road,
Melapalayam,
Tirunelveli District. Petitioner in WP.22597/02

Best Cast IT Ltd.,
No.16 Poonthamallee High Road,
Velappanchavadi
Chennai - 77. Petitioner in WP.22679/02

Balagan Beedi Co., (P) ltd.,
Mylapuram, Mokkudal (PO). Petitioner in WP.22680/02

Raja Company
64, South Car Street,
Tirunelveli Town,
Tirunelveli - 6. Petitioner in WP.22681/02

Sadhoo Beedi Depot,

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12-F, Krishnan Koil Street,
Kurichi, Melapalayam
Tirunelveli 627005 Petitioner in WP.22682/02

Shukra Beedies (P) Ltd.,
32/C, Anjanadri II Stage,
Industrial Suburb, Mysore South
Mysore - 8. Petitioner in WP.22683/02

M.Sultan Pillai & Sons,
183-J, S.N.High Road,
Tirunelveli Junction - 1. Petitioner in WP.22684/02

T.P.Sokkalal Ramsait Factory Pvt. Lt.,
24-8, S.N.High Road, Tirunelveli. Petitioner in WP.22685/02

Mangalore Ganesh Beediworks,
Melapalayam Stores
Door No.1, Yadavalar
East Street, Melapalayam 627005 Petitioner in WP.22738/02

M/s. Aruppukottai Shri Vijayalakshmi
Textile Mills Ltd.,
No.258 (1) Tiruchur Road,
Aruppukottai 626101. Petitioner in WP.22956/02

M/S. Shri Ramalinga Mills Ltd.,
'A' Unit, No.212, Ramasamy Nagar,
Aruppukottai 626101. Petitioner in WP.22957/02

M/S. Sree Jeyasoundharam Textile Mills,
Perungudi Village, Madaguppathi 623553,
Sivaganga District. Petitioner in WP.22958/02

Fuchs Lubricants (India) Ltd.,
F1, 2nd Floor, Ali Towers,
22, Greams Raod, Chennai - 6. Petitioner in WP.23103/02

Sharda Motor Industries Ltd.,
G-20, SIPCOT Industrial Park,
Irungattukottai,
Sriperumbadur Taluk,
Kancheepuram District. Petitioner in WP.23140/02

M/s. India Pistons Ltd.,
24, College Road,
Nungambakkam,
Chennai - 6 Petitioner in WP.23175/02

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M/S. I.P.Rings Ltd.,
24, College Road,
Nungambakkam
Chennai - 6. Petitioner in WP.23176/02

Tvl. Sri Kaliswari Colour
Matalwork,
rep. by its Partner
P.Sivashanmugam
No.5-A, Chairman,
A.Shanmuganadar Road,
Sivakasi Petitioner in WP.23263/02

Tvl. Graham Cap Works,
rep. by its Partner,
P.Shiva Shanmugaraj,
No.5-A, Chairman,
A.Shanmuga Nagar Road,
Sivakasi Petitioner in WP.23264/02

Tvl. Sri Kaliswari Fireworks Pvt. Ltd.,
rep by its Director,
P.Sivashamugam
5-A, Chairman A.Shanmuga Nadar Road,
Sivakasi Petitioner in WP.23266/02

M/S. Arunkkumar Spinning Mills Ltd.,
570/2, Kariampalayam Post,
Annur 641 653, Coimbatore District.
Petitioner in WP.23443/02

Mysore Beedi Works Pvt Ltd.,
No.8, 3rd Cross, Co-Operative Colony Road,
Krishnagiri - 635 001. Petitioner in WP.23553/02

Jyoti Home Industries Pvt.,Ltd.,
No.8, 3rd Cross, Co-Operative Colony Road,
Krishnagiri - 635 001. Petitioner in WP.23554/02

M/s. Gran Rock Tiles Pvt. Ltd.,
rep by its Managing Director,
Mrs. Chitra Devi
A4 Bheemasena, Murray's Gate Road,
Alwarpet, Chennai - 18. Petitioner in WP.23738/02

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M/s. United Granites P Ltd., rep by
its Director Senthilkumar,
No. 6/210 A Attur Mian Road,
Peddanayakanpalayam
Salem 639 109. Petitioner in WP.23739/02

M/s. Bannari Amman Sugars Ltd
rep by its Secretary S. Venugopalan
No. 252, Mattupalayam Road, coimbatore
641 043 Petitioner in WP.23740/02

M/s. Shri Devraj Granites P Ltd
rep by its Director R. Valayapathi
No.1, Nethaji Road, Krisnagiri 635001
Petitioner in WP.23741/02

M/s. Amman Granites,
rep by its Managing Partner M. Ramasamy,
2-AB, IV Back Kences Englare,
No.-1, Ramakrishnan Street, T. nagar,
Chennai 17. Petitioner in WP.23742/02

Sri Ayyappa Paper Company P Ltd
No. 142, Oppanakara Street,
Coimbatore 641 001. Petitioner in WP.23941/02

Pandiyan Meena paper Company Ltd.,
No. 142, Oppanakarastreet,
Coimbatore 641 001 Petitioner in WP.23942/02

Pandiyan Meena paper Company EKM
Gnaniar Thoppu, Vikramasingapuram
Ambasamudram 627 422
Ambai Taluk, Tirunelveli District. Petitioner in WP.23943/02

Sri kailash Poly Plast rep by its
Prop N. Subrahamian
N. K. Complex C.P 90, Razaak Garden
main Road, MMDA Colony Arumbakkam
Chennai 106 Petitioner in WP.24143/02

M/s. G. T. P. Exports Pvt Ltd
rep by its Director S. Muthurajan
4/35 Bharathi Street, Swarapuri
Salem 626 004. Petitioner in WP.24181/02

M/s. Everbright Granites,
rep by its Managing Partner

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V. Sampath,
No. 29, 2nd Street Main Road,
Gandhi Nagar, Vellore 632 006 Petitioner in WP.24182/02

Gagthiya Granites P Ltd
rep by its Director R. Karthik,
4/35, Bharathi Street,
Swarnapuri Salem 636 004. Petitioner in WP.24183/02

M/s. Galasy Granites P Ltd
rep by its Director Sudhir Goenka,
No. 7th floor, Fountainplaza,
Rantheon Road, Egmore Chennai 8. Petitioner in WP.24184/02

M/s. Richardon & Cruddas (1972) ltd.,
No. 69-D, Sipco Industrial Estate,
Ambattur Chennai 98. Petitioner in WP.24385/02

M/s. Sunshine Enterprise
Office at No,. 35, 18 Bagirathiammal
Street, T. Nagar, Madras 17. Petitioner in WP.24419, 24420/02

M/s. Madhu Con Granite Ltd.,
Rep by its Director,
V.P. Dorairaj,
Madhu Complex 1-7-70 Jubipura
Khammam 507 003 Petitioner in WP.24525/02

M/s. Indian Minerals & Granite Co.,
rep by its Managing Partner
N. Suryanarayana Reddy,
51, Gopalswamy Road, Gandhi Nagar
bellary 583 103 Petitioner in WP.24526/02

Tvl Mahendra Trades,
rep by its Prop Mr. Prithviraj jain,
No. 46/3, Narayana Muddali Street,
Chennai 79. Petitioner in WP.25021/02

V.D. S.R. Rolling Mills,
1, Thandarampattu Road,
Tiruvannamalai 606 601. Petitioner in WP.25346/02

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Karunambigai Mills Pvt Ltd.,
Post Box No. 2
Somanur,
Coimbatore 641 688 rep by its
Executive Director K. Malathi Petitioner in WP.25373/02

Motherson Authomotive Technologies,
Engineering (A Division of Mothersonsumi
Systems Ltd., No. 9, G. S. T. Road,
Oorapakkam Chennai 603 201. Petitioner in WP.29937/02

IWL India Ltd
No. 2G & 2E Lakshmi Bhavan
Chennai 6. Petitioner in WP.29963/02

M/s. Orient Agency,
Rep by its Prop Mr. R. L. Daga,
152, New Road, Everest Building
Kovilpatti 628 501, Tuticorin. Petitioner in WP.30035/02

M/s. Sengeetha Granites,
rep by its Prop K. Rangasamy
KDN Palayam Sathyamangalam tk,
Erode District. Petitioner in WP.30532/02

Mr. S. Viswanathan, Proprietor
M/s. Sankar Enterprises
No. 8, Gurunathan Street,
Tenur, Trichy 620 017, rep
by Mr. s. Chandrasekaran
Power of Attorney Holder Petitioner in WP.30668/02

M/s. Dhanavilas Madras snuff co.,
No. 18, IV the Street, Sastrinagar,
Tondiarpet, Chennai 81. Petitioner in WP.30669/02

M/s. T. Sambanda Murthy Chetty,
No. 33, Tyappamudali Street,
Chennai 1. Petitioner in WP.30670/02

M/s. S. T. Shanmugam Snuff Co.,
No. 9, Vydyanathan Street,
Tondiarpet
Chennai 81. Petitioner in WP.30671/02

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M/s. Sri Vijayalakshmi Snuff Products
no. 12, Dr Radhakrishnan Nagar,
3rd Street, Korukkupet, Chennai 21. Petitioner in WP.30672/02

M/s. Sree K. Mohan brothers
No.40, Pillaiar Koil Street,
Tondiarpet, Chennai 81. Petitioner in WP.30673/02

M/s. Vimala Paper Company
59, East Perumal Maistry Street,
Madurai 625001. Petitioner in WP.30906/02

M/s. Indian Aluminium Trading Company,
No. 5, Ponnappa Chetty Street,
Chennai 3. Petitioner in WP.31195/02

Tvl Sha Abheyachand Bhanaji
Rep by its Prop Mahendrakumar
No.16/2, Narayana Maduli Street,
Chennai 79. Petitioner in WP.31198/02

M/s. Prashath Textiles Ltd.,
rep by its Managing Director,
V. Ravichandran,
No.1 to 12, Thandamuthur Road,
Rangasamy Nagar, Vedappathi
Sundapalayam Post, Coimbatore Petitioner in WP.31241/02

M/s. Aruma Agencies
No.11, Nallapillaiar Koil Street,
Chennai 1. Petitioner in WP.31535/02

M/s. Mohan Bros,
No.54, Veerakutty Street,
Washermenpet, Chennai 21. Petitioner in WP.31536/02

M/s. Sree Radha & Co.,
No. 30, Dr Vijayaragharalu Road,
Washermenpet, Chennai 21. Petitioner in WP.31537/02

M/s. Uma Maheswari Madras Snuff Co.,
128, Keelmeni Village, Chinnambadu PO
Ponneri (Tk) Tiruvallar District,
pin 601 206. Petitioner in WP.31538/02

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M/s. Ravi Ram,
Tobucco merchants
New No. 22, Acharppan Street,
George Town Chennai 1. Petitioner in WP.31539/02

M/s. Kannan Snuff Co.,
No. 149, Audippa naicken Street,
Chennai 1. Petitioner in WP.31540/02

M/s. Sri Ambal & Co.,
17, Perumal Koil Garden
First Lane, Chennai 79. Petitioner in WP.31541/02

Mr. J. Nityanandan Petitioner in WP.31542/02

M/s. Maalai Amman Tobaco Co.,
No. 2215 7th Street, 11th Main Road,
AF Block, Anna Nagar, Chennai 600 040. Petitioner in WP.31543/02

Mr. G. Lakshmana Rao Petitioner in WP.31544/02

Madar Marbless & Granites Ltd.,
'Rep by its President (Granite Division)
Suranjan Gupta, 4/36, B Barakirst,
Swarnapuri, Salem 636 004. Petitioner in WP.31612/02

M/s. Surya Impaxl,
rep by its Managing Partner,
P. Muralidharan,
No.2/22, Arunchalannagar,
Chenneerkuppam Chennai 56. Petitioner in WP.31613/02

M/s. S. N. I. Granites rep by its Partner
N. Vignesh, 515 Uthukuli Road, Kunnathur
638 103 Erode District. Petitioner in WP.31633/02

M/s. Kovai Granites,
1/87, Konneripatty PO
Poolampatti Via
Sankari Taluk, Salem. Petitioner in WP.31690/02

M/s. Electropolychem Ltd
No.26, EV.K. Sampath Road,
Vepary, Chennai 7. Petitioner in WP.32425/02

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M/s. Agasthiyaa Granites P Ltd
rep by its Managing Director
J. Arun, 4/ 35, Bharathi Street,
Salem 636 004. Petitioner in WP.32460/02

M/s. Golden Rock Granites,
rep by its Managing Partner
N. Balakrishnan,
1185, Anna Nagar, West Colony
Chennai 50. Petitioner in WP.32461/02

M/s. Ellappa Granite,
rep by its Managing Partner
S. Ellappan, No. 37, Causes Way Road,
Gugai, Salem. Petitioner in WP.32463/02

M/s. Aro Granite industries Ltd.,'
rep by its Managing Director Sunil K. Arora,
Polt No. 103, Sipcot Industrial Complex
Hosur 635 126. Petitioner in WP.32464/02

M/s. Jayalakshmi Textiles Pvt Ltd
Aruppukottai Petitioner in WP.32734/02

M/s. Sri Jaya Jothi & Co., ltd
No. 70, Alangai Nagar,
Rajapalayam 626 117. Petitioner in WP.32735/02

M/s. Ananthan Enterprise
30/1, Vishanathan Road,
Sivakasi Petitioner in WP.33099/02

M./s. Sree Sivaranjani Distributors
132, north Car Street, Sivakasi
626 123 Petitioner in WP.33100/02

M/s. Srinivas Boards
16/13, Pandian Complex
Sattu Road, Sivakasi 626 123. Petitioner in WP.33101/02

M/s. Sri Kamatchi Enterprises
30/1, Viswanathan Road,
Sivakasi Petitioner in WP.33102/02

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M/s. Brijewari Agencies
13, Kuppusamy Pillai Street,
Sivakasi — Petitioner in WP.33103/02

M/s. Krishna Inc
17, Rama Mansion PSR Road,
Sivakasi — Petitioner in WP.33104/02

M/s. Nataraj Agencies
13, Kuppusamy Pillai Street,
Sivakasi — Petitioner in WP.33105/02

M/s. Venkatesh Trading Co.,
56, Krishnan Koil Steet,
Shenkottai — Petitioner in WP.33106/02

M/s. Shiva Traders
15, Thiruthangal Road,
Sivakasi — Petitioner in WP.33107/02

M/s. Sree Vinayaka paper Company
132, North Car Street, Sivakasi 626 123.
— Petitioner in WP.33108/02

M/s. Vaibhar Mercantile Ltd
rep by its Director, Sri A. Pandey,
No.23, Jones Street, Chennai 1 — Petitioner in WP.33583/02

M/s. Acme Enterprises
no.2, 8th West Cross Street,
Shenoy Nagar, Chennai 30. — Petitioner in WP.34203/02

M/s. Mavani Enterprises,
196/45, Fourth Floor,
Aishwarya Commercial Centre,
R.S. Puram, Coimbatore 641 002. — Petitioner in WP.34266/02

M/s. Mariam Metal
No. 110, Nyniappa Naicken Street,
Chennai 3. — Petitioner in WP.34283/02

M/s. Vikram Industries,
No.110, Nyniappa Naicken Street,
Chennai 3. — Petitioner in WP.34284/02

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Sri Balaji Enterprises,
Prop G. Loganathan
No.33/14, Venkatesan Street,
Royapuram Chennai 600 013. Petitioner in WP.34313/02

M/s. Aaray Exports,
134, Eldam Road Tenampet,
Chennai 18. Petitioner in WP.34342/02

M/s. Veeyeskay Exports
21 First Floor, C.I.T. Colony
Mylore Chennai 4. Petitioner in WP.34343/02

Eicher Ltd (Unit Royal Enfiled)
Tiruvottiyur High Road, Tiruvothiyur,
Chennai 19. Petitioner in WP.22961/02

M/s. AEIP Precision products Ltd
24, College Road, Nungambakkam
Chennai 6. Petitioner in WP.23177/02

Dynamactic Technologies Ltd.,
F68, SIPCOT Industrial park,
Irungattukottai, Kancheepuram District
602 105. Petitioner in WP.24352/02

M/s. Globe Steels P Ltd
Rep by its Director
Gajanandmodi C-5,
Industrial Estate,
Ambattur, Chennai 50. Petitioner in WP.25068/02

M/s. Enterprising Enterprise
rep by its Partner Mr. K. Badrinarayanan
BN-254, 50th Street,
Ashok nagar Chennai 600 083. Petitioner in WP.29058/02

M/s Pooshya Exports Pvt Ltd
rep by its Director Mr. K. Badrinarayanan
B-251, 50th Street, Ashok Nagar,
Chennai 83. Petitioner in WP.29059/02

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M/s. Kongunadu Granite Resourses
rep by its Partner N. Paul raj
No. 14, V.O.C. nagar, Chithode 636 102. Petitioner in WP.29649/02

M/s A. Blue hill Granites India Pvt Ltd
rep by its Director N. Padmanaben,
No.33, Pattalamman Koil Street,
Peelamadu, Coimbatore 641 004. Petitioner in WP.29890/02

M/s. Tvl Mavani Synthetic Lubricants,
(P) Ltd., 196/18, 19 T.V. Swamy Road,
R.S. Puram, Coimbatore 641 002. Petitioner in WP.32412/02

M/s. Palar Granites, rep by its Partner
Mr. T. G. Ramanathan, No. SF10/1,
Munjurpet Road, Sanatorium Post,
TBS Vellore II, Vellore 632 011. Petitioner in WP.32977/02

M/s. Valvoline Cummins Ltd
rep by its Commercial Executive J. Krishnamurthy
No.1a, 1st Floor "Century plaza)
560/562, Anna Salei, Chennai 18. Petitioner in WP.33875/02

M/s. Ponneri Steel Industrries
rep by its Managing Partner
Mr. OM. Prakash Sharma
G.N.T. Road, VIII,
Paravellore,
Chinnam bedu P.O.
Thiruvallur District Petitioner in WP.34873/02

M/s. Vijaya Shree Spinning Mills P. Ltd
Admn office 28, Kamaraj Road,
Opp Circuit house, Coimbatore 641 018
rep by its Vice President (Technical)
K. Venugopal Petitioner in WP.35776/02

M/s. Taj beedi Works
15, Yacoob Sahib Street,
Kasba Vellore 3
rep by its prop Mr. Syed Abdulsamad
Petitioner in WP.36273/02

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Nalco Metal Products
Survey No.89, Maravan Kulam
Tirumangalam Madurai 20. Petitioner in WP.36519/02

Kasiyananda cooling Rangers P Ltd
41, 44 S.N. High Road,
Tirunelveli Jn.,
Tirunelveli rep by its MD Petitioner in WP.36520/02

Aluminium Power Company Ltd
Melakottai, Thirumangalam
Madurai 625 706
rep by its Director Petitioner in WP.36521/02

M/s. Coimbatore Pionner Mills Ltd.,
JOthiopuram, Coimbatore Petitioner in WP.37078/02

Indian Metal and Alloy Cashings
rep by its partner T. Sriram
No. 12, Evening bazaar,
Chennai 3. Petitioner in WP.37465/02

M/s. Viking Textiles Pvt Ltd
rep by its Managing Director,
A.C.Eswaran, 505, Avanashi Road,
Tirupur 641603. Petitioner in WP.37480/02

Tvt.Time Packaging Ltd.,
rep. by its Deputy General Manager,
E.T.Joseph, No.145, Sipcot Industrial Complex,
Phase - I, Hosur, Dharmapuri District. Petitioner in WP.37660/02

M/s. Tikmany Papers Pvt.Ltd.,
rep. by its Director,
Vikas Tkmany,
No.38, Virudhunagar Road,
Sivakasi Petitioner in WP.37718/02

M/S. P.C.Malpani & Co.,
160, Linghi Chetty Street,
Chennai - 01. Petitioner in WP.37778/02

M/S. Gillanders Arbuthnot and Co., Ltd.,
No.30, Rajaji Salai,
Chennai - 01. Petitioner in WP.38430/02

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M/S. Rogini Mills.
rep. by its Partner
R.Semalaiappan,
No.2, Rogini Garder,
Kangeyam Road,
Tirupur - 641604. Petitioner in WP.38855/02

M/S. Arun Textiles (P) Ltd.,
rep. by its Managing Director,
M.Arunachalam,
No.80, Perumal Koil Street,
Tiruppur. Petitioner in WP.38856/02

M/S. Rogini Garments
(Processing Division)
rep. by its Partner,
R.S.Senthilkumar No.2,
Rogini Garder,
Kangeyam Road,
Tiruppur - 641604. Petitioner in WP.38857/02

M/S. Mehta Carona Textiles (P) Ltd.,
rep. by its Director,
K.Swaminathan,
No.36, Harvey Road,
Tirupur. Petitioner in WP.38858/02

M/S. Petro Plast Industries Ltd.,
No.82, Mini Street, Chennai 79. Petitioner in WP.39832/02

M/S. B.B.Impex No.82,
Mini Street, Chennai - 79. Petitioner in WP.39833/02

M/S. Amarjyothi Polymers,
No.109/172, Ambattur Vanagram Road,
Athipet, Chennai - 58. Petitioner in WP.39834/02

M/S. Palanisamy Vilas,
rep. by its Proprietor
P.Thangapandian,
57, Nadar Bazaar,
Kamudhi - 623603.
Ramnad District. Petitioner in WP.40280/02

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Sri Puvaneswari Paper & Co.,
61, (Old.No.18) Chinnathambi Street,
Chennai - 01. Petitioner in WP.29825/02

M/S. Jayam and Company,
rep. by its Partner,
Mr.A.Annamalai,
No.11, Anderson Street,
Chennai - 01. Petitioner in WP.33194/02

M/s. Pandiyan Paper Company
rep. by its Partner
Mr.M.A.Pandiyan
No.59, Anderson Street,
Chennai - 01. Petitioner in WP.33195/02

M/S. Gotety Associates,
Prop. of G.V.S Suryanarayana
No.42, Ekamabaram Industrial Estate,
Alapakkam, Porur Post,
Chennai - 16. Petitioner in WP.33196/02

M/S. Pandiyan Paper Company (Sivakasi)
rep. by its Partner,
Mr.M.A.Pandiyan,
No.59, North Car Street,
Sivakasi 626123. Petitioner in WP.33197/02

M/S. Popular Match Industries,
59-S, By-Pass Road,
Dharmapuri - 636 701. Petitioner in WP.34130/02

M/S. Gokul Match Industries
3/203, Sri Ramulu Nagar,
Kaveripattinam - 634112,
Dharmapuri District. Petitioner in WP.34132/02

M/S. K.K.Traders Pvt. Ltd.,
41, Thiruthangal Road,
Sivakasi. Petitioner in WP.34145/02

M/S. Eshwara Agency,
5/153-A, Anna Nagar,
1st Street,
Kaveripattinam - 635112,
Dharmapuri District. Petitioner in WP.34156/02

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M/S. Prabhakar Match Industries,
15, Harihara Nathaswamy Koil Street,
Dharmapuri District - 636072. Petitioner in WP.34159/02

M/S. J.P.Match Industries,
31/32, Harihara Nathaswamy Koil Street,
Dharmapuri District - 636702. Petitioner in WP.34162/02

M/S. Glorrey Match Industries,
3/270, Sree Ramulunagar,
Errahalli Panchayat,
Kaveripattinam,
Dharmapuri District. Petitioner in WP.34173/02

M/S. Poineer Match Industries,
16, Harihara Nathaswamy Koil Street,
Dharmapuri District - 636702. Petitioner in WP.34186/02

M/S. Premier Match Industries,
59-R, By-Pass Road,
Dharmapuri - 636701. Petitioner in WP.34402/02

M/S. Devinarayan Granites Ltd.,
rep. by its Director
Mr.N.Mahesh
Chennai - 85. Petitioner in WP.34405/02

M/S. Devinarayan Exporters (P) Ltd.,
rep. by its Managing Director,
N.Sudhakar, Chennai - 85. Petitioner in WP.34406/02

M/S. Gramer Enterprises,
rep. by its Managing Partner,
Mr.N.Mahendrakumar,
Chennai - 85. Petitioner in WP.34407/02

M/S. Sangam Enterprises,
No.160, Linghi Chetty Street,
Chennai - 01
rep. by Holder
Mr.Ashok Marhani. Petitioner in WP.35554/02

Vani Vilas Snuff Company
Managing Partner
E.T.S.Jayaprakash
T.SIDCO Industrial Estate,
Madurai Road, Theni. Petitioner in WP.35555/02

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Bharat Shell Limited,
1/109, Poonamalee High Road,
Chennai - 602102,
rep. by its Power of Attorney,
Holder R.Suryaprakash. Petitioner in WP.35691/02.

M/S. Veejay Lakshmi Engineering Works Ltd.,
(Registered Office)
Sengalipalayam, NGGO Colony (PO)
Coimbatore - 641022. Petitioner in WP.35834/02

The Metal Powder Company Ltd.,
Thirumangalam,
Madurai - 20,
rep by its Managing Director. Petitioner in WP.36498/02

Indian Rare Earths Ltd.,
Manavalakurichi
rep. by its Head - MK Plant,
Manavalakurichi Post,
Manavalakurichi Village,
Kalkulam Taluk,
Kanyakumai District. Petitioner in WP.36503/02

M/S. Senthil Murugan Traders,
Anchor House Second Floor,
193, Anna Pillai Street,
Chennai - 01. Petitioner in WP.36707/02

M/S.Kapil Enterprises,
25, Anderson Street,
Chennai - 01. Petitioner in WP.37129/02

M/S. Shiv Agencies,
122, Broadway,
Chennai - 108. Petitioner in WP.37130/02

M/S. Bharath Traders
122, Broadway,
Chennai - 108. Petitioner in WP.37131/02

M/S. Hindustan Import Export Corporation,
122, Broadway,
Chennai - 108. Petitioner in WP.37132/02

M/S. Arun Vyapar Udyog Ltd.,

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rep. by its Managing Director,
Mr.Umesh Madan,
B-15, SIPCOT Industrial Complex,
Gummidioondi 601201
Tiruvallur District. Petitioner in WP.37281/02

M/S. Goyal Ispat Ltd.,
rep. by its Managing Director,
Mr.Shanthilal Kothar
24, Padalam Sugarmill Road,
Kancheepuram. Petitioner in WP.37282/02

M/S. Arun Textiles (P) Ltd.,
80, Prumal Koil Street,
Tirupur - 4. Petitioner in WP.37297/02

M/S. Mehala Carona Textiles (P) Ltd.,
36, Harvey Road, Tiruppur - 2. Petitioner in WP.37298/02

M/S. Sooriya Jyothie Enterprise,
rep. by its Partner,
Mr.G.S.Ramarao,
No.42, Ekambaram Industries Estate,
Alapakkam, Porur Post,
Chenani - 116 Petitioner in WP.38030/02

M/S. Solisar & Company
rep. by tis Partner,
Mr.A.Natesan,
No.189, Malaya Perumal Street,
Chennai - 01. Petitioner in WP.38214/02

M/s. Alagendran Steel Products Ltd.,
rep. by its Managing Director,
R.Baskaran, No.9/434,
Cross Cut Road,
Gandhipuram, Coimbatore. Petitioner in WP.38270/02

Shri. Amman Streel and Allied Industries
Silampudayanpatti Road,
Nagamangalam, Trichirappalli 620012. Petitioner in WP.39051/02

Shanthi Gears Ltd.,
304-A, Trichy Road,
Singanallur, Coimbatore - 5. Petitioner in WP.39275/02

M/S. Sri Matha Spinning Mills (P) Ltd.,

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rep. by its Managing Director,
Smt. K.Indira, Lakshmanampatti,
Thadicombu - 624709,
Dindigul District. Petitioner in WP.39276/02

M/S. Sivaraj Spinning Mills (P) Ltd.,
rep. by its Managing Director,
C.Kandaswamy,
Thadicombu - 624709.
Dindigul District. Petitioner in WP.39277/02

M/S. Vedha Spinning Mills (P) Ltd.,
rep. by its Managing Director,
Smt. V.Dhanalakshmi,
Thadicombu - 624709.
Dindigul District. Petitioner in WP.39278/02

M/S. The Palani Andavar Mills Ltd.,
rep. by its Managing Director,
Smt. Girija Parthasarathy
No.236, Dhally Road,
Udumalpet - 642126,
Coimbatore District. Petitioner in WP.39279/02

M/s. L. R. K. Lakshmi Beedi Factory,
Lakshmi Garden
No.26, Officers Line Vellore,
Vellore rep by its partner
Mr. D. Balaji. ...Petitioner in WP.no. 39392/02

M/s. Nelcast Ltd.,
rep by its Company Secretary,
Chennai 18. ...Petitioner in WP.39424/02

M/s. Prabhu Spinning Mills (p) Ltd.,
Rep by its Managing Director,
P.S. Velusamy, Nagampattai 624 710
Verdasandur Taluk, Dindigal District.
...Petitioner in WP.39428/02

M./s. Sri Velayudhaswam Spinning,
Mills (P) Ltd Rep by its Managing
Director, V.Dhanalakhsmi,
Nagampatti, 624 710,
Vedasandur Taluk, Dindigul District.
...Petitioner in WP.39429/02

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M/s. Adi Sankara Spinning Mills (P) Ltd.,
Rep by its Managing Director C. Kandawamy,
Ottanagampatti, Sengottaivillage,
Dindigul District ...Petitioner in WP.39430/02

M/s. Sri Shanmugavel Mills (P) Ltd,
Rep by its Managing Director,
P.S. Veluswamy, Thadicombu 624 709,
Dindigal District. ...Petitioner in WP.39431/02

Tvl. Sri Kailash Packagings
No.6, Insustrial Estate, Pettai,
Tirunelveli. ...Petitioner in WP.39656/02

M/s. S. V. G. Exports (P) Ltd.,
rep by its Managing Director,
A. Bhaskar, No. 315/7, 23rd Cross 2nd Main,
6th Block, Jayanagar, Bangalore ...Petitioner in WP.39791/02

M/s. Global Calcium P Ltd.,
rep by Arijvazirally Managing Director,
Hozur 635 126. ...Petitioner in WP.40099/02

M/s. Kasturi & Sons Ltd.,
859, 860, Anna Salai,
Chennai 2. ...Petitioner in WP.40534/02

Asian Bearings Ltd.,
14, Peters Road, Royapettah,
Chennai 14 ...Petitioner in WP.No.40895/02

M/s. N. G. A. Steels Pvt Ltd.,
Rep by its (MD) N. Anbalagan,
Pappangadu, Karukkampalayam Village,
Morur 637 304, Salem District. ...Petitioner in WP.18875/02

TVl. Pushpa Pipes Pvt Ltd.,
200 & 201 East Velistreet (2nd Floor)
Madurai 625 001. ...Petitioner in WP.19603/02

Srivinayaga Alloys Pvt Ltd.,
Rep by its Managing Director,
T. Suthanthira Rajan,
No.28/2-A-1,
Salem Main Road, Akkamapet,
Sunkari Taluk, Salem District, ...Petitioner in WP.19907/02

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M/s. Agni Steels Pvt Ltd.,
Rep by its Director,
K. Thangavelu No. 39/1
Perundurai Road,
Erode 638 011. ...Petitioner in WP.19920/02

M/s. Sri Krishna Alloys,
Rep by its Partner N. Anbalagan,
No. 262/1-B-3, Manjakkalpatty Village,
Akkamapet, Sankari 637 301.
Salem District. ...Petitioner in WP.19931/02

M/s. Sri Vigneswari Steels Ltd.,
Rep by its Managing Director,
C. Marappan SF No. 110/1-A-1
Mavelipalayam Privu Road,
Akkamapet Sankari 637 301.
Salem District ...Petitioner in WP.19932/02

Rose Flower Company
35-O, Velayatham Road,
Sivakasi 626 123. ...Petitioner in WPs.19955, 19956/02

Glory papers
35-o Velayatham Road,
Sivakasi 626 123. ...Petitioner in WP.19957/02

Jothi Chalorate
Rep by its Partner A.S.A Baharudeen,
2/88-B, Pazhamkottai,
Tirunelveli District. ...Petitioner in WP.20229/02

M/s. Gem Granites,
Rep by its partner S.R. Asithambi
No. 76, 78, Cathedral Road,
Chennai 36.

M/s. Cauvery Enterprises,
17-C, 8th Street, gopalapuram,
Chennai 86, rep by its Partner,
K. Panneerselvam,

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M/s. Stone Wonders India Ltd.,
No.78, Cathedral Road,
Chennai 86, Rep by its
Director S.R. Aasaithambi

M/s. Imperial Grantes P Ltd.,
76, Cathedral Road, Chennai 86,
rep by its Director S.R. Aasithambi

M/s. Coramandel Agencies,
No. 8, Second Street,
Gopalapuram]
Chennai 86, rep by its Director
V. Sidhartham.

M/s. Gem Granites Pvt Ltd.,
78 Cathedral Road, Chennai-86
rep by its Director S.R. Asaithambi

M/s. Galaxy Enterprises,
No. 8, Second Street,
Gopalapuram, Chennai 86,
rep by its Proprietor,
S.R. Kumar. ...Petitioners in WP.No.23642/02

M/s. Karthik Granijes (P) Ltd.,
rep by its Director,
K.V. Thangabalu, No.12-C,
VIth Main Road, Kasturba Nagar,
Adayar Chennai 20. ...Petitioner in WP.23908/02

M/s. Alif Granites Pvt Ltd.,
Rep by its Managing Director,
M. Mohammed Ishack
No.18, Standage Road,
Erazer Town, Bangalore 560 005. ...Petitioner in WP.23909/02

M/s. Swan Stonarts Pvt Ltd.,
rep by its Managing Director
M.D. Venkatesan, No.18, Bagirathammal Street,
T. Nagar, Chennai 17 ...Petitioner in WP.23910/02

M/s. G. R. Granites,
rep by its Managing Director,
M. Gunasekaran, No. 86, Pandiyanstreet,

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Bhavani Main Road,
Perundurai 638 052 ...Petitioner in WP.23911/02

M/s. Kaiseikatti Ma Granites P Ltd.,
rep by its Managing Director,
K. S. Gokuldoss A 9th Floor, The Rain
Three Palace No. 9, MC Nichols Road,
Chetpet Chennai 31. ...Petitioner in WP.23912/02

M/s. G. Tech Stone Pvt Ltd.,
rep by its Managing Director,
L.R. Siva Prasad 1st Floor,
32, G. N. Chetty Road,
T. Nagar, Chennai 17. ...Petitioner in WP.23913/02

M/s. Golden Rock Graniles,
rep by its managing Partner
K. Murugan No. 1185, Anna Nagar,
West End Colony Chennai . ...Petitioner in WP.23914/02

M/s. Acropolis Granites Ltd.,
rep by its Director S. Karthick
No.41, Oliver Road, Mylapore,
Chennai 4. ...Petitioner in WP.23915/02

M/s. Sathya Granites,
rep by its Managing Partner,
T. A. Sambandham,
No.5, Thirumaizhai High Road,
Thirumaizhai, Chennai 602 107. ...Petitioner in WP.23916/02

M/s Pallava Granites Industries
rep by its Director P. Subbah Reddy,
No.10, Sriram Nagar North Street,
Alwarpet, Chennai 18. ...Petitioner in WP.23917/02

M/s. Om Exports,
rep by its Managing Partner,
N. Ashokan, No. 6 Prof Subramaniam Street,
Kilpauk Chennai 10. ...Petitioner in WP.23918/02

M/s. GTP Granites,
rep by its Managing Director,
S. Muthurajan, No. 4/36 bharathi Street,
Swarnapuri Salem 636 004. ...Petitioner in WP.23919/02

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M/s. Mehar & co., Solar Beedi Factory,
2/99,E Bangalore Road,
Konavatham Vellore 13
rep by its Prop Mr K. Agsar. ...Petitioner in WP.31808/02

M/s. United Traders
28, Palani Veerabadra Chetty Street,
Vellore 4 rep by its Partner
Mr. K. Azhar ...Petitioner in WP.31809/02

M/s. Omega Granites
rep by its proprietor Mr. K. R. Mani
3/63 Anna Nagar, Sankari Road,
Karuveppampatti, Tiruchengode 637 304.

...Petitioner in WP.31887/02

Fenner India Ltd (Taxtile Divison)
Pattukonampatti pappireddy Taluk
Dharmapuri District 636 905 rep by
its Vice President R. Natarajan ...Petitioner in WP.34304/02

M/s. Ashok Leyland Ltd.,
No.19, Rajaji Salai Chennai 1. ...Petitioner in WP.34788 & 34789/02

Sangam Metals Pvt Ltd.,
No.2, Ramavaram Road,
Manapakkam Chennai 89 ...Petitioner in WP.35388/02

M/s. Sri Jayajothi Textile Mills
P Ltd.,
Keelarajakularaman,
Raja Palayam Taluk ...Petitioner in WP.35847/02

M/s. Okey Textiles,
200/3 Murugam palayam,
Iduvampalayam Post,
Tiruppur 641 687 rep by its
Prop M. Kandasamy ...Petitioner in WP.35866/02

M/s. Chamudi Streel Casting
India Ltd.,
rep by its Director Mehender Kumar Gupta
Thali Road, Kaluk ondapalli Belakondapalli P.O
Near Hosur 635 114. ...Petitioner in WP.35891/02

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M/s. R. K. Jain & Bros.,
Golden Archcomplex,
No.45/38, Stothen Muthiah Mudalistreet,
Chennai 79. ...Petitioner in WP.35896/02

Fenner India Ltd.,
3, Madurai Melakkal Road,
Kochadai Madurai 625 016
rep by company Secretary
S. Rajaguru ...Petitioner in WP.38183/02

Madura coats Ltd.,
by its vice president at
New jail Road, Madurai
625 001. ...Petitioner in WP.38261/02 '

M/s. Bhuwalka Streel Industries Ltd.,
rep by its Director, Mr. Sushilkumar,
Bhuvallka, Isindhur Plaza, 3rd Floor,
Montieth Road, Egmore Chennai 8....Petitioner in WP.38668/02

M/s. Deecan Alloys Pvt Ltd.,
rep by its Director Mr. Sajankumar,
bhuwalka No. 62 Sipcot Industrial,
Complex Phase I Hosur 625 126. ...Petitioner in WP.38669/02

Sri Ralaji Snuff Co.,
No. 3/1/6 D Cumcum Road,
Theni 625 531. ...Petitioner in WP.39319/02

Mohan Company
392/666 A, Thiruvottiyur High road,
Washermentpet, Chennai 81 ...Petitioner in WP.39320/02

M/s. Daikin Shriram Airconditioning
Pvt Ltd., New No, 484 (Old No. 580)
Anna Salai Teynampet, Chennai 6....Petitioner in WP.41364/02

M/s. Subramaniyam & Company,
Proop of K. S. Gandhi
No.33, Mosque Street, Chepauk
Chennai 5, rep by its Power
Agent Mr. S. G. Karthick ...Petitioner in WP.41543/02

M/s. Sri Ranganathar Industries P Ltd.,
Rep by its Managing Director,
V. Narayanasamy, 12/45Thadaugam Road, Edayapalayam (PO)
Coimbatore 641 025. ...Petitioner in WP.41712/02

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M/s. Texmo Industries,
rep by its Managing Partner,
Smt Damayanthi Ramachandran,
PB No. 5303 G. N. Mills Post,
Mettupalayam Road,
Coimbatore 641 029 ...Petitioner in WP.41784/02

M/s. Texmo Industries,
rep by its Managing Partner,
Smt Damayanthi Ramachandran,
Kovilpalayam Coimbatore Pollachi
Main Road, Coimbatore 641 110 ...Petitioner in WP.41785/02

Sumangala Steel Ltd.,
No. 45, Chemies Road,
Raja Annamalaipuram,
Chennai 600 028. ...Petitioner in WP.42267/02

Savourite Ltd.,
2, Suriya Narayana Street,
Tolgate, Chennai 81 ...Petitioner in WP.42487/02

Madras Polymoulds
108, Royapettah HIgh Road,
Chennai 4. ...Petitioner in WP.42749/02

TVL Super Auto Forge Ltd.,
rep by its Executive Director,
Chennai 600 097. ...Petitioner in WP.43800/02

M/s. Palani Andavar Mills Ltd.,
rep by its Managing Director,
Mrs. Girija Parthasarathy,
236, Dally Road, Udumalpet, 642126
Coimbatore District. ...Petitioner in WP.44412/02

M/s. A. R. C. Mills Ltd.,
Rep by its Managing Director,
MR.R.S. subramaniam,
ARC Nagar, Avanashi Road,
Karumathampatti, coimbatore ... Petitioner in W.P.No.44436/02

M/s. Vishnu Lakshmi Mills P Ltd.,
rep by its Managing Director
Mr. K. G. Lakshmipathy, Trichy Road,
Sulur Coimbtore 641 402. ...Petitioner in WP.44470/02

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M/s. Insustrial paper corporation
rep by its partner Mr. Danmal Chandak
1st Floor No. 17, Anderson Street,
Chennai 600 001. ...Petitioner in WP.44473/02

M/s. Swastic paper Company,
rep by its partner Mr. Shekar,
K. Chandak V. K. Complex, 2nd Floor,
New No.4 Stringer Street,
Chennai 600 108. ...Petitioner in WP.44486/02

M/s. Meena paper Agencies,
rep by its Partner,
Mr. M. Annamalai,
Old No. 44, New No. 38
Andusen Street, Chennai 1. ...Petitioner in WP.44487/02

M/s. Sonal Vyapar Ltd.,
rep by its president Arivind Gupta
110/1B & 110/2 Nattamangalam Main Road,
Maniyanoor, Salem. ...Petitioner in WP.44510/02

M/s. Kanishk Steel Industries Ltd.,
rep by its President Arivind Gupta
17, Mooker Nalamuthu Street,
Chennai 1. ...Petitioner in WP.44511/02

M/s. O.P. Steels Ltd.,
rep by its president Arivind Gupta,
17, Mooker Nalamuthu Street,
Chennai 1. ...Petitioner in WP.44512/02

TVS Srichakra Ltd.,
No. 7-B West Velisteet,
Madurai 625 001 rep by its
President Finance ...Petitioner in WP.44694/02

M/s. Rathna Paper Traders
rep by its partner Mr. R. Thirupathiswami,
No. 152 Peters Road, Chennai 86
...Petitioner in WP.44997/02

M/s. Shardlow India Ltd.,
Huzur Gardens, Sembium,
Chennai 11 rep by its Company
Secretary. ...Petitioner in WP.45066/02

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Hindustan Textiles B Unit,
30 B, IInd Main ward,
P.N. Palayam jothipuram Post,
Coimbatore rep by its Partner,
N. Vanithamani ...Petitioner in WP.41591/02

Hindustan Textiles,
1/372 Mettupalayam Road,
K. Vadamadurai Post,
Coimbatore 641 017
rep by its partner
S. Shanthi ...Petitioner in WP.45192/02

M/s. Karthik & Co.,
rep by its partner Mr. A. Senthilkumar
Old No. 12, Seethammal colony Extn
1st Main Road, Teynampet, Chennai 18.
...Petitioner in WP.45312/02

Tvl Meiyappa Paper stores,
New No. AH-91 (Old No. AH 205)
3rd Street, Anna nagar, Chennai 40.
...Petitioner in WP.45332/02

The Daily Tanthi
86, EVK, Sampath Road,
Chennai 7. ...Petitioner in WP.45408/02

M/s. True Distributors
rep by its partner
Ranjay khetan
No.-17-c Sinduo Industrial Estate,
Ambatur, Chennai 98. ...Petitioner in WP.45943/02

Mr. Mahendrakumar Tikmani
Prop of M/s. True paper ware House,
No. 17-C, Sindco Industrial Estate,
Chennai 98. ...Petitioner in WP.46010/02

M/s. Kungumam Publicabtions P Ltd.,
New No. 182. (Old No. 93-A)
Kodambakkam High Road, Chennai 34.
...Petitioner in WP.46445/02

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Tvl Lalith Corrugating pvt Ltd.,
No. 24 (old No.4) Subba Naidu Street,
Chirdai, Chennai 112. ...Petitioner in WP.46651/02

Tvl Ranka Enterprises (India)
rep by its proprietor
Mr. Ghewarchand Ranka,
No.2, Narayanmudalilane,
1st Floor Chennai 79. ...Petitioner in WP.46689/02

Tvl Naresh Enterpiries,
rep by its proprietor,
Mr. C. Devichand
Kahan Market, New No. 97
(Old No. 46/3)
Narayana Mudalistreet,
Chennai 79 ...Petitioner in WP.46690/02

Tvl M/s. Akshay impex
Rep by it Proprietor,
Shri, Vinod kumar, Kothari
no. 2, Narayan Mudalilane,
1st Floor, Chennai 79. ...Petitioner in WP.46691/02

M/s. Jaishree packaging Jainarayan
rep by its Kartha, Mr. S. Suresh
Kumar, Goyal, No.143/1, Saddargan
Kuppampettai, manali Express Road,'
Ernavoor, Chennai 57. ...Petitioner in WP.47051/02

M/s. R. v. Steels P Ltd.,
102, Usman Road, T, Nagar,
Chennai 17. ...Petitioner in WP.37934/02

Mr. Prasanth Tikmani
Prop of M/s. Classic Cartons
No. 14, T. H Road, Chennai 53 ...Petitioner in WP.27/03

M/s. Sati Industries,
rep by its Partner,
Mr. Shyam Sundar Tik mani,
No. 117, Ellaya Mudilistreet,
Tondiarpet, Chennai 81. ...Petitioner in WP.59/03

M/s. Shree Krishna Commercial
Corporation rep by its Manager,
Power Agent & Mr. M. Ganapathy,
Old No. 9, New No.5, 1st Main Road,
Indira Nagar, Adyar, Chennai 20. ...Petitioner in WP.61/03

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M/s. Ashique Exports Pvt Ltd.,
51-4 Maria Doss Street,
Royapuram, Chennai 13. ...Petitioner in WP.392/03

M/s. Bengal Poly Sacks,
rep by its partner,
Mabib Taggla, No. 38/5
Sundapalayam Road,
Gajalakshmi Rice Mills Compound
Coimbatore 641 002. ...Petitioner in WP.565/03

South India paper Distributing Company
Pvt Ltd rep by director, D. Hemant Kumar
Agarwal no. 10, Sunkurama Street,
Chennai 1. ...Petitioner in WP.695/03

M/s. Kumudam Publications P Ltd.,
151, Purasawalkam High Road,
Chennai 10. ...Petitioner in WP.790/03

M/s. FMC Technologies Sanmar Ltd.,
Survey No. 36, Old Mahabalipuram Road,
Perungudi, Chennai 96. ...Petitioner in WP.813/03

M/s. Fisher Xomox Sanmar Ltd.,
No. 147, Karapakkam Village,
Chennai 96. ...Petitioner in WP.816/03

M/s. Sensoctronics XXX Sanmar Ltd.,
Survey No. 36, Old Mahabalipuram Road,
Perungudi, Chennai 96. ...Petitioner in WP.817/03

M/s. B. S. & B Sefety Systems India Ltd.,
No. 147, karapakkam Village, Chennai 96.
...Petitioner in WP.818/03

M/s. Flowerve Sanmar Ltd.,
No. 147, Karapakkam Village,
Chennai 96. ...Petitioner in WP.824/03

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M/s. Asco India Ltd.,
No. 147, Karapakkam Village,
Chennai 96. ...Petitioner in WP.827/03

M/s Hindustan Spinners,
223, Mettupalayam Road,

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Narashimanaicken Palayam,
Coimbatore 641 031
rep by its partner
D. Selvarajan ...Petitioner in WP.979/03

M/s. Tyco Sanmar Ltd.,
No. 147, Karapakkam Village,
Chennai 96. ...Petitioner in WP.1031/03

M/s. Bennett Colement & Co., Ltd.,
rep by its branch head,
R. Lakshminrayanan, Chennai ...Petitioner in WP.1155/03

Tvl India TN Industries Ltd.,
Rep by its Managing Director,
Rajesh Kakani
No. 32, Kilmanambedu Vellavedu
T.S. high Road, Near Thirumazhisai
Chennai 602 107. ...Petitioner in WP.1257/03

Amman Steel Corporation,
no. 25/7, Kajapet Main Road,
Trichirappalli 620 001.
rep by Propritor ...Petitioner in WP.2201/03

M/s. Siva Granite Products,
Rep by its Partner P. Narendran,
No. 11, Ramakrishna Road,
Salem 636 007. ...Petitioner in WP.2293/03

M/s. Jai Jegadhambiga Textiles Mills P Ltd.,
No. 51 Pillaimar Street, Aruppukottai
626 101. ...Petitioner in WP.2313/03

M/s. Electrolux Kelvinator Ltd.,
rep by its Manager Commercial
Mr. M. Balaji,
No. 37, Arcot Road,
Chennai 26. ...Petitioner in WP.2740/03

Tvl Lasan Publication Ltd.,
No. 757, Anna Salai Chennai 2.
rep by its Managing Director
S. Balasubramanian ...Petitioner in WP.3353/03

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M/s. Sofeene Plastics Pvt Ltd.,
Coimbatore 45. ...Petitioner in WP.3779/03

M/s. Jtex Poly Products,
Coimabtore 45. ...Petitioner in WP.3765/03

Seyard Home Indutries P Ltd.,
28, Middle Street, Sindupoondurai,
Tirunelveli 627 001. ...Petitioner in WP.4113/03

Express publications (Madurai) Ltd.,
Rep by its Regional Manager, Tamil Nadu,
K. Renganathan, Express Estate, Anna Salai,
Chennai 600 002. ...Petitioner in WP.3513/03

M/s. Chennai Marketing,
3rd Floor, No. 148, Linghichetty Street,
Chennai 1. ...Petitioner in WP.4513/03

Indian Oil Corporation Ltd.,
Indian Oil Bhavan,
No. 139, Nungambakkam High Road,
Chennai 34. ...Petitioner in WP.5458/03

Hindustan Petroleum Corporation Ltd.,
Thalamuthu Natarajan Building,
8, Gandhi Irwin Road, P. B No.3045,
Egmore Chennai 600 008. ...Petitioner in WP.5459/03

M/s. Sunrock Co.,
rep by its proprietrix G. Gajalataa
No. 36, 1st Floror I Avenue,
Indira nagar, Adyar,
Chennai 20. ...Petitioner in WP.6184/03

M/s. T. S. Swami Co.,
Sun Brand Beedi Manufactures
rep by its Managing Partner,
Mr. S. Joseph Marcoin
S/o Astainislaus
20, Edastreet Road,
Tiruchirapalli 620 008. ...Petitioner in WP.8608/03

M/s. Purani Textiles Pvt Ltd.,
rep by its Managing Director,
N. V. Ranganathan, No. 224/3, S. R. Thottam

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Sithanaicken Palayam, Via karadivavi
Palladam Tk Coimabtore 641 058. ...Petitioner in WP.8631/03

M/s. J. P. Board P Ltd.,
Rep by its Managing Director,
Kalaiyavoor 627 253
Vallanadu, Tuticorin District. ...Petitioner in WP.7148/03

M/s. U. T. Ltd.,
Granite Division
4/72, GST Road, Vandalur,
Chennai 600 048. ...Petitioner in WP.7587/03

M/s. Brindavan Cottan Mills P Ltd.,
rep by its Managing Director,
R. Channasmay,
No. 119-C, Selvapuram Colony,
Car Street, Somanur 641 668. ...Petitioner in WP.7623/03

Tower Steels India Ltd.,
Plot No. C.19, 20, 21, Sidco
Industrial Estate, Kappalur,
Madurai 625 008.
Rep by D. Thangaraj, Director ...Petitioner in WP.7942/03

M/s. B. S. Sundararadivel Mudaliar
& sons Mfrs of "305 B. S. jodi Beedi"
rep by its Managing partner,
Mr, B. S. Narayanan,
45 Eda Street, Road, Palakarai,
Tiruchirapalli 600 008. ...Petitioner in WP.8124/03

Bannari Amman Spinning Mils Ltd.,
Nadukandanur Pirivu, Morepatti Post,
Vadamadurai Vedasundar Taluk,
Dindigal District, 624 502 rep by its
Asst General Manager P. Baskar ...Petitioner in WP.8220/03

Shiva Texyarn Ltd.,
Dindigal Trichy Road,
N H Road, Velvarkottai, Vedasandar
Taluk, Dindigal (Dt) 624 803 rep by
its Asst General Manager K Prabakaran
...Petitioner in WP.8221/03

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M/s. Stone Memory Pvt Ltd.,
rep by its Director,
Prabhakar Narayanan,
No. 5, 11th Cross Steet, Indiranagar,
Adyar, Chennai 20. ...Petitioner in WP.9134/03

Chemoleums Ltd.,
Thiruneeermalai Road, Chennai 44. ...Petitioner in WP.9244/03

M/s. Woodbriar Estate Ltd.,
Rep by its Director Ms. Subashini
Chandran, Devarshola 643 207,
The Nilgiris. ...Petitioner in WP.9571/03

M/s. The Puthuthottam Estates 1943 Ltd.,
Rep by its Managing Director,
K. Balachandran, 10 Damu Nagar,
Puliakulam, Coimbatore 641 045. ...Petitioner in WP.9627/03

Sambandam Spinning Mills Ltd.,
P.B. No. 1 Kamaraj nagar, Colony,
Salem 636 014. ...Petitioner in WP.9743/03

M/s. Gontinental Stonex,
rep by its Proprietor,
Mr. Goutham Kumar Reddy,
No. S-72,. 18th Street,
S- Block Anna Nagar,
Chennai 40 ...Petitioner in WP.9908/03

M/s. Ideal Granites,
rep by its General Manager,
Mr. Vijaya Kumar Balaji,
A 4b Anugraha No. 19,
nungambakkam, High Road,
Chennai 34. ...Petitioner in WP.9909/03

Estee Auto pressings Pvt Ltd.,
54, Sipcot Industrial Estate,
Hosur, By its Director,
Mrs Malini Seshadri ...Petitioner in WP.10429/03

Sarmangal Synthetics Ltd.,
Coimabtore Pollachi main Road,

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Pollachi 642 110 rep by its
Managing Director, B. Nirmal
Jain ...Petitioner in WP.10601/03

M/s. Texmo precision Castings,
rep by its Managing Partner
Mrs. Damayanathi Rama Chandran,
Kovil Palayam Post Coimatore,
Pollachi Main Road, Coimatore. ...Petitioner in WP.11326/03

M/s. Texmo Industries,
rep by its Managing Partner
Mrs. Damayanathi Rama Chandran,
G. N. Mills Post Mettupalayam
Road, Coimabotore 641 029. ...Petitioner in WP.11327/03

M/s. Emmerssan Exports Pvt Ltd.,
Rep by its Director S. A. Vivek
Kelambakkam Vandalur Road,
Pudupakkam Village, Kanchipuram
603 103 ...Petitioner in WP.11450/03

M/s. Jumbo Bags Ltd.,
No. 75, Thatchur Koottu Road,
Panchetti Village, Ponneri Taluk
Thiruvallur District. ...Petitioner in WP.11615/03

M/s. Electro Polychem Ltd.,
No. 26, EV. K. Sampath Road,
Vepery, Chennai 7. ...Petitioner in WP.11616/03

M/s. Petro Plast India Pvt Ltd.,
No. A-68 Annexe Building
Anna Nagar, East Chennai 12. ...Petitioner in WP.11620/03

M/s. Raj Chemplast,
No. 82, Mint Street,
Chennai 79. ...Petitioner in WP.11621/03

Ms. B. B. Impex
No. 82, Mint Street,
Chennai 79. ...Petitioner in WP.11622/03

M/s. Petro Plast Industries Ltd.,
No. 82, Mint Street, Chennai 79.
...Petitioner in WP.11623/03

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M/s. Amarjothi Polymers,
No. 109/112, Athipet, Ambattur
Vanagram Road, Chennai 102. ...Petitioner in WP.11624/03

M/s. Arut Jothi Noven Sacks Industries,
No. 59, Kovur Village, Kundrathur main Road,
Chennai 602 101. ...Petitioner in WP.11625/03

M/s. Evergreen plastic Industries,
100 sydenbam Road, Chennai 3. ...Petitioner in WP.11820/03

M/s. Virgo Polymers India Ltd.,
No.10, Arunachalam Road,
Saligramam, Chennai 93 ...Petitioner in WP.11821/03

M/s. Seven Seas Polymers (P) Ltd.,
25, C. A Koil Road, Karur
639 001. ...Petitioner in WP.11822/03

M/s. Kwality Plastics,
32, C. A. Koil Road, Karur
639 001. ...Petitioner in WP.11823/03

M/s. A. T. Polymer Agency P Ltd.,
68, C. A. Koil Road, Karur
639 001. ...Petitioner in WP.11824/03

M/s. S. G. S. Agro Corporation,
No. 4/1 and 5/2 Puliambedu,
Noombal Village, Chennai 77. ...Petitioner in WP.12968/03

M/s. S. G. S. petro organic Ltd.,
No.294, Purasawalakam High Road,
Kellys Chennai 10. ...Petitioner in WP.12969/03

M/s. Southern Petro oils pvt ltd.,
No. 168, Purasawalkam High Road,
Kellys Chennai 10. ...Petitioner in WP.12970/03

Tvl Radice Ispect India Ltd.,
Formerly know as Radice & Company
(India) Ltd., No. 218, Linghichetty Street,
Chennai 1. ...Petitioner in WP.13279/03

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M/s. Ramco Industries Ltd.,
98-A Dr. Radhakrishnan Road,
Chennai 4. ...Petitioner in WP.13407/03

M/s. Madras Polymulds Exports P Ltd.,
28, C. & D Krishna Swamy Avenue,
Mylapore Chennai 4. ...Petitioner in WP.13450/03

M/s. Rajnarayan Industries,
Pothanur Road, Sundarapuram,
Coimbatore 24, Rep by its Director,
Kasi V. Thiagarajan, ...Petitioner in WP.13567/03

M/s. Electrolase Kelvinator Ltd.,
Rep by its Senir Commercial Executive,
Mr. A. R. Chinnikrishnan,
No. 37, Arcot Road, Chennai 26. ...Petitioner in WP.13960/03

M/s. Sofeene Platics Pvt Ltd.,
Coimbatore-45. ...Petitioner in WP.14049/03

M/s. Flex poly products,
Coimbatore 45. ...Petitioner in WP.14050/03

M/s. Stanpacks (India) Ltd.,
new No. 46 (old No 58) Halls Road,
Kilpauk, Chennai 10. ...Petitioner in WP.14057/03

Tvl. Kothari Impex,
rep by its Proprietor,
Vinoth Kothari
no. 29, New Thandavarayan Road,
Tondiarpet, Chennai 81. ...Petitioner in WP.15575, 15576/03

Tvl Kamachi Steels Ltd.,
rep by its Proprietor,
Vinoth Kothari
no. 29, New Thandavarayan Road,
Tondiarpet, Chennai 81. ...Petitioner in WP.15577/03

Tvl K.K. Enterprises
rep by its Proprietor,
Vinoth KOthari
no. 29, New Thandavarayan Road,
Tondiarpet, Chennai 81. ...Petitioner in WP.15578/03

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Raj Lubricants (Madras) Ltd.,
12, Kailasam Street, Tondiarpet,
Chennai 81. ...Petitioner in WP.16659/03

Tvl Standard press (India) Ltd
Rep by its Director Y. R. Chiranjeevirajan
No. 5-2-16, K6 Sattin Road, Sivakasi
...Petitioner in WP.16757/03

Tvl Supreme Industries Ltd.,
Rep by its U. K. Naidu,
No. 68, Sipoct Industrial Complex,
Hosur. ...Petitioner in WP.16816/03

Jayamaruthi & Co.,
Snuff manufactners,
35, Manika Mudali Street,
Arakonam 631 001. ...Petitioner in WP.16926/03

M/s. Laxmisteels,
No. 53, Malayappan Street,
Chennai 1. ...Petitioner in WP.17633/03

M/s. Chennai Agro Tech & Stones Ltd.,
Rep by its Director,
Aileen Katherthe Divar,
No. 114, Kothari Buildings,
Mahatma Gandhi Road,
Nungamabakkam, Chennai 34 ...Petitioner in WP.18068/03

M/s. Global Calcium P Ltd.,
rep by Arifvazirally,
Managing Director,
No. 126 Sipcot Industrial Company,
Phase I, Hosur 635 126 ...Petitioner in WP.18213/03

Tvl Time packaging Ltd.,
Rep by its Deputy General Manager,
E. T. Joseph No. 145, Sipcot Industrial
Complex phase I, Housur Dharmapuri
District. ...Petitioner in WP.18871/03

S, S. P. Ganesanadar Firm,
rep by its partner S. Anusuya,
734, A. Tenkasi Road,
Rajapalayam ...Petitioner in WP.19842/03

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M/s. Aguasub Engineering,
Tudiyaiun Post, Coimabtore 641 034.
...Petitioner in WP.20767/03

Matsushita Airconditioning India Pvt Ltd.,
rep by its manager Finace and Company,
Secretary Mr. G. Arunachla krishnan
...Petitioner in WP.21315/03

Tvl Arun plast Pvt Ltd.,
Rep by its Director J. Arun
2/12-C Chairman A.R. A. Road,
Sivakasi ...Petitioner in WPs.21723, 21724/03

Tvl Arun Ply print pack P Ltd.,
rep by its Director J. Arun
12-F Chirman A.R. A. Road,
Sivakasi. ...Petitioner in WPs.21725,
21726/03

M/s. Dhanalakshm paper Mills P Ltd.,
rep by its Managing Director,
R. Ramaswamy, No. 10-2, Bhrathi Park 7th Cross,
Saibaba Colony , Coimbatore ...Petitioner in WP.22039/03

M/s. Vijayalakshmi Paper Mills,
rep by its Manging Director,
R. Ramasamy,
Annipatti main Road, Vilampatti
Dindigal District. ...Petitioner in WP.22040/03

M/s. Servalakshmi paper & Boards
P Ltd., rep by its General Manager,
Commercial & P. Guptha
No. 10-2, Bharathi Park 7th Cross
Saibaba, Colony, Coimbatore 641 011.
...Petitioner in WP.22041/03

M/s. Samya Motors P Ltd.,
rep by its Director,
Mrs. urmila Sathyanarayanan,
No. 871, Poonamallee High Road,
Kilpauk, Chennai 600 010. ...Petitioner in WP.23309/03

Amiritha Granites,
Thoppu Thottam

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K. G. K. Road, Palghat Road,
Kuniamuthur, Coimbatore. ...Petitioner in WP.23390/03

DCW Ltd.,
Sahupuram 628 229 ...Petitioner in WP.24069/03

M/s. Infra Industries Ltd.,
147/2, & 3, GST Road,
Pukkothurai, Madurantakam (Tk)
Kancheepuram District. ...Petitioner in WP.24119/03

M/s. K. K. Poly Color India Ltd.,
F-6, Ambattur Industrial Estate,
Ambattur Chennai 58
rep by General Manager ...Petitioner in WP.25150/03

M/s. Deejay Plastics P Ltd.,
9/10, Church Road, Vepery,
Chennai 7. ...Petitioner in WP.25151, 25152/03

M/s. Deejay Multipacks P Ltd.,
9/10, Church Road, Vepery,
Chennai 7.
rep by General Manager ...Petitioner in WP.25153/03

M/s. Tamil Nadu Jai Bharath Mills Ltd.,
rep by its Managing Director,
No. 212, Ramasamynagar,
Aruppukottai 626 101. ...Petitioner in WP.24536/03

M/s. Shri Ramalinga Mills Ltd.,
A Unit rep by its Chairman,
Sri T. R. Dhinakaran
Aruppukottai. ...Petitioner in WP.24540/03

M/s. Shoukkat Ali Pazhaya Pattilath,
No. 65, G. N. Chetty Road, T. Nagar,
Chennai 17. ...Petitioner in WP.24745/03

M/s. Shafusaji Megraj & Co.,
24, Perumal Mudali Street,
Chennai 79. ...Petitioner in WP.26710/03

M/s. Vellore Poly Sack Industries,
rep by its partner Tmt. A. Banumathy,
Thuthipattu Village, Arni Road,
Vellore 632 011. ...Petitioner in WP.27000/03

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Amman Granites,
rep by its Manging partner
Mr. M. Ramasamy, M. G. Colony Harur,
Dharmapur District. ...Petitioner in WP.27049/03

A. G. Granites rep by its
M. D. Mr. M. Ramasamy
rep by its Manging partner
Mr. M. Ramasamy, M. G. Colony Harur,
Dharmapur District. ...Petitioner in WP.27050/03

M/s. Rambo packers I Pvt Ltd.,
rep by its Director,
Shri yudhisthir Nathany,
F-29, Sipcot Industrial
Gummidipoondi 601 201. ...Petitioner in WP.27479/03

M/s. Sri nandhi Granites,
No. 86, Kandhambalayam
Perundurai Post, Erode 638 052 ...Petitioner in WP.27803/03

Tvl Balaji Transport,
rep by P.s. Sethuraman
No. 81, GST Road, Pallavaram,
Chennai 43 ...Petitioner in WP.28289/03

M/s. Annapurana Eng Plast,
257, Anna Salai,
Thousan light , Chennai 6. ...Petitioner in WP.28618/03

M/s. Damodar Tradelinks Pvt Ltd.,
703, Shivalaya A Black 7th Floor,
192, Ethiraj Salai, Egmore
Chennai 105. ...Petitioner in WP.28619/03

M/s. Sri Vijayalakshmi Polymers P Ltd.,
52, Kalangaperi Road, Arasiyarpatti
Village, Rajapalayam
626 108. ...Petitioner in WP.28708/03

M/s. Parvenu Industries Ltd.,
1/3 Shenbagathoppu Road,
Rajapalayam 626 117. ...Petitioner in WP.28709/03

M/s. Whirlpool of India Ltd.,
rep by its Branch Commercial Manager,
37, Arcot Road, Vadapalani,
Chennai 26. ...Petitioner in WP.28938/03

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Tvl Karur Kcp packaging Ltd.,
Karur ...Petitioner in WP.29085/03

Sree Aravindh Steel Ltd.,
92-94, Industrial Estate,
Thuvakudi, Tiruchirappalli 620 015.
...Petitioner in WP.29252/03

M/s. A.R.A. Khuddus
Chippi Beedi Company
No.9 Lashkar Street,
Trichy 620 008
Rep by its Managing Partner
Mr.A.K.A. Shukoor ...Petitioner in WP.29277/03

M/s. Fomas India Ltd.,
Palayanoor P.O.,
Vedanthangal Road,
Madurantakam Tk
kancheepuram District
603 308. ...Petitioner in WP.29476/03

M/s. Usha Martin Industries,
No. 29/2, D Silva Road,
Chennai 4. (Now Known as
Marin Ltd., ...Petitioner in WP.29497/03

M/s. Selvam Broilers P Ltd.,
46, Co Operative Colony
Gandhinagar, Namakkal 637 001. ...Petitioner in WP.29657/03

Tee Cee Enterprises,
No. 5/2 5th Cross Street,
1st Main Road, Shenoy Nagar,
Chennai 30. ...Petitioner in WP.29847/03

M/s. Dinakaran
rep by its General Mangager,
106-107, Kutchery Road,
Myalapore, Chennai 4. ...Petitioner in WP.29913/03

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M/s. Lakshmi Machine Works Pvt Ltd
R. N. Palayam Post, Perianaickenpalayam,
Coimabtore 20 rep by its Company
Secretary K. V. Raman. ...Petitioner in WP.30144/03

M/s Sunshine Synthetics Pvt Ltd.,
5, 18th Avenue, Ashok Nagar,
Chennai 83 ...Petitioner in WP.30337/03

Tvl Plasweare Pvt Ltd.,
9, Tenkasi Road, Shencottah
627 809 ...Petitioner in WP.30886/03

Sasha Industries Pvt Ltd.,
GTN nagar, Karur Road,
Dindigul rep by its Vice President
(Finace) Mr. G. Devarajan ...Petitioner in WP.32767/03

M/s. Premium Granites ltd.,
rep by its Director L. V. Ramanathan
32 (D-4) Rams Squre,
2, Village, Road, Nungambakkam
Chennai 34. ...Petitioner in WP.32777/03

M/s. Sri Lakshmi Plastics,
rep by its Partner Mr. C. S. Dhandapani,
No. 19-A E.R.P. Layout,
College Road, Tirupur 641 602. ...Petitioner in WP.32823/03

M/s. Sri Lakshmi Ploy Print Packs,
rep by its partner Mr. K. Durai Samy,
No. 37, Cauvery Street,
Odakkadu, Tirupur 641 602. ...Petitioner in WP.32834/03

M/s. Design Poly Packaging,
rep by its partner Mr. P. Jayapal
No.9, Amarjoth Graden, Railway
feeder Road, Tirupur 641 602. ...Petitioner in WP.32826/03

M/s. Sri Lakhsmi Poly Bag Industries,
Rep by its partner Mr. C. S. Dhandapani
No. 36, Cauvery Street, Odakkadu,
Tirupur 641 602. ...Petitioner in WP.32846/03

M/s. D. N. Ananth Agencies,
Rep by its Proprietrix Mrs. D. Dhanalakshmi
No. 14/19, A, E.R. P. Layout
College Road, Tirupur. 641 602 ...Petitioner in WP.32850/03

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M/s. Plasitics India,
Rep by its Proprietrix
Mr. D. Jayanthi
No. 3/271
Sakthi Nagar Extension,
Kaikattipudur
Avinashi 641 602. ...Petitioner in WP.32851/03

M/s. Salem Poly packs,
rep by its Managing Director,
P. Natarajan, Thangalpalayam Post,
Rasipuram. ...Petitioner in WP.33271/03

M/s. Shiner Sacks Pvt Ltd.,
rep by its Mg Director S. Rajesh
Gowndanpalayam, Rasipuram. ...Petitioner in WP.33319/03

M/s. Industrial Techincal Systems,
rep by its Prop A. Kannan No. 339,
7th Street, Coimbatore 641 012. ...Petitioner in WP.29266, 29267/03

Shri Swasan Chemicals (M) P Ltd.,
2, 263 Periyapalayam Road,
Janapanchathiram, Azhinijiwakkan,
Chennai 60. ...Petitioner in WP.35899/03

M/s. Syhims Granites,
Rep by Its Mg Director,
K. Yasuff Bahsa,
No. 4/59 Barathi Street,
Swarnaopuri Five Roads,
Salem 636 004. ...Petitioner in WP.35971/03

M/s. Bash Granites,
rep by its Managing Director,
K. Yusuff basha,
No. 4/59 Barathi Street,
Swarnapuri Five Roads
Salem 636 004. ...Petitioner in WP.35972/03

M/s. K. M. B. Granites
rep by its Mg Director,
K. Yusuff basha,
No. 4/59 Barathi Street,
Swarnapuri Five Roads
Salem 636 004. ...Petitioner in WP.35973/03

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m/s. Sree Uma Parameswari Mills Ltd.,
rep by its Mg Director,
K. R. Subramanian,
No. 5/119 Second Street,
State bank Colony No. 3
Salem 636 004. ...Petitioner in WP.35994/03

M/s. Narasu's Spinning MIlls,
rep by its Managing partner,
R. Visweswaran, No. 16, Court Road,
Salem 636 007. ...Petitioner in WP.36078/03

M/s. K. M. B. Trading Corporation,
rep by its Proprietor K. Shoukath Ali,
No. 3/55, Bangalore Main Road,
Five Roads, Salem 636 004. ...Petitioner in WP.36115/03

M/s. V. M. D. Mills Pvt Ltd.,
rep by its Managing Director,
A. D. Dhandapani No. 427-B,
Pollachi Main Road, Kamanaickenpalayam
Palladam 641 658. ...Petitioner in WP.36153/03

M/s. Sri Vigneswra Cottan Mills Ltd.,
Rep by its Director R. Ramanathan
No. 5/329, State bank, Colony No.2,
Salem 636 004. ...Petitioner in WP.36493/03

Sri Jagathguru Textile Mills Pvt Ltd.,
D. No. 21/2001 SGV Road, Sivanthapuram
Vellakoil 638 111, Erode District,
rep by its Managing Director
S. S. Murugesan ...Petitioner in WP.36522/03

Sri Sasths spinning Mills P Ltd.,
No. 20, Pappampatti Village and Post,
Palani Taluk, Dindigul district rep by
its Managing Director R. Jagadeeshkumar
...Petitioner in WP.36643/03

M/s Uma Maheswari Mills Ltd.,
Rep by its Chairman R. Ramanathan
No. 5/329, State Bank Colony No.2,
Salem 636 004. ...Petitioner in WP.36758/03

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M/s. G. S. Palstics,
rep by its Proprietor Mr. G. Sankaran,
New No. 26, (Old No,142) Choolai High Road,
Choolai Chennai 112. ...Petitioner in WP.36990/03

M/s. Malar Plastics Pvt Ltd.,
rep by its Manging director,
Plot No. 21, block No. 7,
Phase II, T.N. H.B Industrial
Estate, Kodungiyur, Chennai 118.
...Petitioner in WP.36991/03

M/s. BEACON Polymers Pvt Ltd.,
Rep by its Managing Director,
SP.-50 Industrial Estate,
Ambattur, Chennai-58. ... Petitioner in W.P.No.36992/03

M/s. Nooreen poly Sacks,
Rep by its Partner L. Fakir Mohamed,
Plot No. 11 & 12, Vyasarpadi Co., Op.,
Indl Estate, Chennai 39. ...Petitioner in WP.37026/03

M/s. Bhavani Saw Mill rep by its
Partner No. 1/629 Shencottah Tenkasi Road,
Piranoor border, Shencottah 627 809.
...Petitioner in WP.38543/03

M/s. Mahalaxmi Saw mill
rep by its partner Post Box No. 6,
Tenkasi Road, Pirnoor Border,
Shencottah 627 809. ...Petitioner in WP.38544/03

Kandagiri spinning Mills Ltd.,
udayapatti P.O. Salem 636 140. ...Petitioner in WP.38608/03

M/s. Suguna Pocillary Form Ltd.,
Rep by its General manger, TN Region
Ashok Kumar, Tyagi, No. 25
Nehru Street, Extention, Udumalpet 642 126
...Petitioner in WP.38653/03

M/s. Ganga Cauvery Fertiliser Corp
rep by its proprietor K. N. Muthiah,
S.F. No. 336/1 Komalai Village,
Manachanallur Taluk Tiruchirappalli
District. ...Petitioner in WP.38654/03

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Tvl Sree Krishna Strapping & Cabels P Ltd.,
No. F 9, Industrial Estate, Ambattur
Chennai 58. ...Petitioner in WP.38690/03

M/s. Industrial Labe Products,
355, 4th Link Street Nehru Nagar,
Kothivakka, Chennai 96. ...Petitioner in WP.38802/03

Shri Tirumagal poly packs,
rep by its proprietor, M. T. S
Saravanan, No. 67, Kongu Nagar 2nd Street,
Municipal Colony Erode. ...Petitioner in WP.158/04

Tvl Super packers,
rep by its proprietor M. Vijayanathan
No. 105-A/1 South Masi Street,
Madurai 625 001. ...Petitioner in WP.223/04

M/s. Granite Products Corporation
Rep by its Proprietor,
V. Veerendra Prabhu, Atturmain Road,
Mettupatty Seshanchawadi P.O
Salem 636 111 ...Petitioner in WP.484/04

M/s. Balmer Iawrie & co., Ltd.,
Suttangadu Village, Manali Chennai 68
...Petitioner in WP.510/04

M/s. Indrola Steel Rolling Mills India Ltd.,
Rep by its Managing Director, K. Hamza,
No. 28, Maniakaranpalaym
Idigaria Post, Coimbatore 641 022.
...Petitioner in WP.675/04

M/s. Tvl Deluxe plasics Products
24, Nelson Manikam Road, Aminjikarai
Chennai 29. ...Petitioner in WP.955/04

M/s. Hatsan Agro products Ltd.,
5-A, Vijavaragava Road, T Nagar,
Chennai 17. ...Petitioner in WP.977/04

M/s. Digvijay Poly Tex Pvt Ltd.,
rep by its Manging director,
N. R. K. Subbhurama Rajha, Post Box no. 4,
Lakshmiyapuram, Srivilliputhur, 626 125

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...Petitioner in WP.989/04

M/s. Birin Spinning Mills
Rep by its partner D. Rangasamy,
S. F. No. 538/3, Mangalam Road,
Pudupalayam, Avinashi. ...Petitioner in WP.1175/04

M/s. Sri Nachammmal Cotton Mills Ltd.,
Rep by its Chariman cum Managing Director,
P. Palaniappan No. 30, Suga Vaneswana road,
Balaji Nagar, Salem 636 004. ...Petitioner in WP.1204/04

M/s. Thangavelu spinning Mills Ltd.,
rep by its Managing Director,
T. Surendran, no.111/1, Thathampatti,
kamaraj nagar, Colony Post Salem 636 014.
...Petitioner in WP.1713/04

M/s. Rasi Technilex Pvt Ltd.,
Rep by its Managing Director,
S. Senthilnathan, no. 237 A. Kumarajanar
Road, Attur 636 102. Salem District.
...Petitioner in WP.1714/04

M/s. Christry Friedgram Industries,
rep by its Resident Manger,
Mr. A. Nagarajan A-2, A-3, Sidco Industrial
Estate, Andipalayam, Tiruchengode 637 214
Nammakkal District. ...Petitioner in WP.2515/04

M/s. Precot Mills Ltd.,
Meridian Industrial Ltd rep by
its Company Secretary
G. Manikandan, Suprem
P.B. No. 3888, Race Course,
Coimabtore. ...Petitioner in WP.2691/ 2692/04

M/s. Selva Ganapathy Cotton Mills Pvt Ltd
S. F. no. 284/2 Udumalai Road,
Thippampattu Post, Pollachi
Coimbatore District. ...Petitioner in WP.2693/04

M/s. Srijaganatha Textiles Ltd
Rep by its Direction N. Narasimbalu
No.1493, Sabhyamangalam Road,
Ganapachy, Coimbatore. ...Petitioner in WP.2839/04

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M/s. Narmatha Textiles P Ltd
Rep by its Director V. Rajendran,
SF-71, Suriyampalayam Village,
Ramanathapuram Pudur Po.,
Bhavani main Road, Erode ...Petitioner in WP.2960/04

M/s. A - Tex Fashions Pvt Ltd.,
Rep by its Director T. O Buliraj
99-A Kalarampatty Main Road,
Erumupalayam PO Salem. ...Petitioner in WP.3091/04

Gangotri Textiles Ltd (unit Iv)
8-F No. 145, 146 & 147 Pushpattur Village,
Palani Taluk, dindigul District, Rep by its
Whole Time Director Ramesh Kumar,
Tibrewal. ...Petitioner in WP.3153/04

Sri Dwarka Textiles (unit II)
3/661, Poonandam palayam
Kaniyur Post, Avinashi Taluk,
Coimbatore District rep by its
Whole Time Director Ramesh Kumar
Tiberewal ...Petitioner in WP.3154/04

GVG Industries P Ltd.,
Semmadaipatty, Palakkanuthu Dindigul
624 624 rep by its Managing Director
M. Velusamy. ...Petitioner in WP.3155/04

SVA. Suntex P Ltd.,
Pushpathur Thalaayathu,
Palani rep by its Director
M. Velusamy. ...Petitioner in WP.3156/04

SVPB Spinners P Ltd.,
Semmadaipatty Palakanuthur Dindigul
624 624 rep by its director
M. Velusamy. ...Petitioner in WP.3157/04

Ganagotri Textiles Ltd Unit I
S.F. no. 496, A /497 Kaduverthi palayam post,
Palladam Talukm, Coimbatore District
rep by its Whole time Director
Rameshkumar, Tibrewal ...Petitioner in WP.3158/04

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Tvl L. S. Mills P Ltd
rep by its Managing Director
S. Manivannan, Post box No.12,
Madurai Road,
Theni 625 531 ...Petitioner in WP.3161/04

Tvl Hari Granites
rep by its partner sarita Gupta,
D-15, Sidco Industrial Estate,
Kappalur, Maudrai 625 008. ...Petitioner in WP.3162/04

tvl Sri Sarvesh Cotton Mills Pvt Ltd
Rep by its Director S. Manivannan,
777, Madurai Road, Theni ...Petitioner in WP.3163/04

M/s. Ellora Granites rep by its Prop
T. Nagarajan Musore Trunk Road,
Puduvadavalli PO Sathyamangalam Tk
Erode District. ...Petitioner in WP.3574/04

M/s. R. G. Enerprises rep by its
Prop Mr. S. Vishnu 52, C/8,
Salem Banglore
Main Road, Engg College, P.O
Salem 636 011. ...Petitioner in WP.3716/04

Stanes Amalgumated Estates Ltd.,
Saegardens 3A & b kamaraj Road
Post Box no 3717 Coimbatore 18
rep by its General Manager (Finace)
V. Viswanathan. ...Petitioner in WP.3721/04

M/s. Karthik Raja Exports
rep by its Prop R. Karthik
5, 1X Floor B Wing
Parsnmanre, 602, Anna Salai
Chennai 6. ...Petitioner in WP.24153/02

M/s. Paragon International
Rep by its Partner Vivek Basi,
No. 18, Lakshmi Nivas, 11th Cross Street,
Indiranagar, Chennai 20. ...Petitioner in WP.24154/02

M/s. Ashok Granites Ltd.,
rep by its Director Krishnan,
4/35, Bharathi Street,
Swarnapuri, Salem 636 004. ...Petitioner in WP.24155/02

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M/s. Heritage Granite Pvt Ltd.,
Rep by Its Chairman/Manging Director,
T. N. Kalaimani Nagichetty Patti Road,
Nattuvampalayam Post, Sankari RS 637 302
Salem District. ...Petitioner in WP.24156/02

M/s. Arkay Glen Rock P Ltd
rep by its Director R. Sriram,
Nilakotteri Road, Near Sempatty,
Pachamalayam Kotteri 624 707. ...Petitioner in WP.24157/02

M/s. S. N. R. Enterprises,
Rep by its Propritor,
N. Ramakrishnan,
No.11-558, Mogappaier East,
Chennai 50. ...Petitioner in WP.24158/02

M/s. Obli Granites,
rep by its partner O. Ulaganathan
Sellapillai Kuttai, Omalur Taluk
Salem. ...Petitioner in WP.24159/02

M/s. Sri Nataraja Industries
rep by its proprietor M. K. Natarajan,
No. 531-A, Gobi road, Kunathur 638 103
Erode District,. ...Petitioner in WP.24160/02

M/s. Himalaya Granites Ltd.,
Rep by its Director Sourab Mittal
new No. 70, Sriman Srinivasan Cross Street,
Alwarpet, Chennai 18. ...Petitioner in WP.24161/02

M/s. Wellshine Granites pvt Ltd.,
Rep by Managing Director,
S. Ravikumar, V Floor Gajel Apartments
No. 152, Greams Road, Chennai 6.
...Petitioner in WP.24162/02

M/s. Hungi Granites, rep by its
Managing Partner H. P. Shankar,
No. 20, 1st B Gross Rajamkhan Villas,
Bangalore 560 080. ...Petitioner in WP.24163/02

M/s. Madurai Arkay Rock Produce Pvt Ltd
rep by its MD R. Sriram,
Shlavandan Road, Nagari 625 221
Madurai District. ...Petitioner in WP.24164/02

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M/s. Metal Management Services Pvt Ltd.,
Rep by its MD
K. M. Kaliannan, AA -47 Anna Nagar,
Chennai 40. ...Petitioner in WP.24165/02

M/s. Monumental Memorials
rep by its Prop
Munaran basha, Lakshmipuram
Kuppam
karnataka ...Petitioner in WP.24166/02

M/s. Renuga Granite Factory,
Rep by its Partner B. Chitradevi,
A-3, Beema Sena No. 3,
Murray's Gate Road,
Alwarpet, Chennai 18. ...Petitioner in WP.24167/02

M/s. Granitech Pvt Ltd.,
Rep by its Director C.R. N. Samy
No. 227, 5th Cross banashakari
1st Stage, II Black bangalore
560070 ...Petitioner in WP.24168/02

M/s. Rajashree Automobiles P Ltd
rep by its Manager Accounts
V. Perumal no. 338, Avinashi Road,
Coimbatore 641 004. ...Petitioner in WP.37208/03

M/s. Tab India Granites Pvt Ltd
rep by its Director Sumit Gupta
N H 7, nallaganakotha Pally Village,
Krishnagiri Road, Konerapplli PO
Hosur Taluk T.N. 635 117. ...Petitioner in WP.37807/03

M/s. K. KP Spinning Mills Ltd.,
Rep by its Managing Director,
P. Chinnasamy, Regd Office No. 88,
Salem Road, Namakkal 637 001 ...Petitioner in WP.37752/03

M/s. Samayapuram Vel Industries
Rep by its MD
S. Subramanian No. 68,
Ganapathy Nagar,
Tiruvanaikoil Trichy 620 005. ...Petitioner in WP.37768/03

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M/s. Sree Mangayarkarasi Mills Ltd
No.6, navabakathna Street,
Madurai ...Petitioner in WP.37798/03

Spictex Cotten Mills P Ltd
SF No. 624, Kannivadi
Dharupuram Karur Main Road,
Chinna Dharapuram (via)
Dharapuram Taluk, Erode District
639 202, rep byits General
Manager R. Pithamani. ...Petitioner in WP.37989/03

Sambandam Siva Textiles P Ltd
Seshanchavadi Post, Salem 636 111
...Petitioner in WP.38057/03

Mellur Sideswara Spinning MIlls P Ltd
Attaiyampatti Road, Athanur Post
636 301 Rasipuram Tk Namakkal District
...Petitioner in WP.38058/03

M/s. Aishwarya Textiles Ltd
rep by its MD
D. Rajesh Regd Office at No. 119
Dhally Road, Udumalpet, 642 126
...Petitioner in WP.38093/03

M/s. Saras Electricals
No. 52, Strotten Muthiah Mudali
Chennai 79. ...Petitioner in WP.38442/03

m/s. Sri Shanmuga Polymers Pvt ltd
AA 1/2 Sipcot Complex Trichy Road,
Pudukottai Pudukottai ...Petitioner in WP.2014/04

M/s. Mani Spinning Mills Pvt Ltd
rep by its managing Director
Mr. A. R. Subramaniam,
Nagampatty, Vedusanu 624 710
Dindigul District. ...Petitioner in WP.15461/04

M/s. Deventhira Spinners Pvt ltd
Padaveedu Village, Sanniyasipatti post
Sankari West 637 306 Nammak District,
Rep by its Director R. P. Pongiannan
...Petitioner in WP.15634/04

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M/s. Shree Mehta syndicate,
Rep by its proprietrix Mrs Veenak jain
790, Mettupalayam Road, Coimbatore
641 002 Coimbatore District. ...Petitioner in WP.15707/04

M/s. Mehta Syndicate,
rep by its proprietrix F. Babulal
742, Mettupalayam Road,
Coimbatore ...Petitioner in WP.15711/04

M/s. Kavikali Amman Spinning Mills Pvt Ltd
rep by its MD Mr, T, Muthusami
118, N.M.S. Compound Erode 638 001,
Erode. ...Petitioner in WP.15912/04

M/s. Narmatha Textiles P Ltd
Rep by its MD Mr. K. Rajendran
SF 71 Suriyam palayam Village,
Ramanthapuram Pudur PO
Bhavani Main Road,
Erode 638 005. ...Petitioner in WP.7340/04

M/s. Sri Malini Spinning Mills Ltd
rep by its Executive Director Mr. K. S.S Prakkash
Sandhiyur PO Mallur Via, Salem 636 203.
...Petitioner in WP.7341/04

Snasakthi Amman Spinning Mills P Ltd
rep by its E. D. Mr. V. N. Sachithanandam No. 6
Vikas House,
Thashildar, Thottam Vainapalayam Post,
Erode 638 003
Erode District. ...Petitioner in WP.15110/04

M/s. Santha Engineering Products,
104, Nava India Road,
Aravampalayam
Coimbatore ...Petitioner in WP.15227/04

M/s. Sundarajan Export,
rep by its Propritor P. Sundarajan
New No. 1 Old No. 1 A
Jeevarathnam
Nagar Adyar Chennai 20. ...Petitioner in WP.15453/04

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M/s. Sri Balaji Poly Sacks
Rep by its properitor A. Ravi
Shankar Raja, No. 725 Inam Chetty Kurlam,
Pardmavathi Theatre Road, Rajapalayam
626 117. ...Petitioner in WP.15487/04

M/s. yule Engineering Corporation
rep by its partner Mr. P. Marimuthu
No. 6, RMD YARD SIDCO Ind Estate,
Guindy, Chennai 32. ...Petitioner in WP.15492/04

Bauhaus Construction & Interiordeving P Ltd
Shop No. 9, Shindur Tower 160, Luz Church Road,
Mylapore Chennai. ...Petitioner in WP.20305 20306/04

M/s. Ace Tex, S.F. No. 308 -310
ThalkariVellage, Zamin Muthur Post
Pollachi
rep by its Executive partner A. Lakshmanan
...Petitioner in WP.21026/04

M/s. K. G. Denim Ltd.,
rep by its Manager (Purchase)
Mr. R. Selvakumar
Thenthirumalai, jadayampalam
Mettupalam 641 302
Coimbatore District. ...Petitioner in WP.21162/04

Tvl C.D.S.Plastics P Ltd
rep by its Director
G.C. manoharan, No. 4/19,
Chetty Street,
kabisthalam, Papunasam Taluk
Thanjavur District. ...Petitioner in WP.21192/04

Tvl C.D.S. Polymers
rep by its partner
G.C. Jagadeshbabu
No.4/19 Chetty Street,
Kabisthalam, Papanasam Taluk
Thanjavur District. ...Petitioner in WP.21193/04

J.P.P Mills Pvt Ltd
5, Bye Pass Road,

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Sankari Main Road, Erode 638 006.
rep by its Director P. K. jJayagopal
...Petitioner in WP.21196/04

M/s. Tirupati chemicals,
rep by its partner,
Anurag Agarwal No. 32,
Levingipuram
1st Street, Tuticorin 3. ...Petitioner in WP.21246/04
'

M/s. Citra Plastics rep by its
Proprietory A. Lourdhumary
no. 2(1) Vinayagapuram Layour
State bank Colony Royapuram
Extn Tirupur 641 601 ...Petitioner in WP.26042/04

M/s. Anusha Plastics
rep by its Proprietrix
A. Rekha Jospani Maria
No. 2(2) Vinayagapuram Layour,
State bank Colony Rayapuram
Extention Tirupur 641 601. ...Petitioner in WP.26043/04

M/s. Pioneer Plastics,
rep by its Proprietor,
C. Antony Swamy, No. 16,
Kumarappapuram
4th Street, Rayapuram Extention
Tirupur 641 601. ...Petitioner in WP.26044/04

M/s. B.S. M. Minerial Enterprieses
Rep by its Prop Mr. M. Ibrabhinsha,
D.No.2/5 Chenganoor,Boominaicanpatty,
OMalur Road, Salem 636 304. ...Petitioner in WP.27017/04

M/s. Jain Marketing
No.12, Elukadal Agraharam Estate,
Firs Floor, Madurai 1. ...Petitioner in WP.28718/04

Lotus Roofings Pvt ltd
No. 165/338, Thambu Chetty Street,
Chennai 1. ...Petitioner in WP.29915/04

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M/s.N.G.Paper Industries,
Proprietor Mr.Neeraj Gupta,
No.334,Sidco Industries Estates,
Ambattur, Chennai 600 098. Petitioner in WP.29919/04

M/s.Dainkin Sriram Air Conditionaring Pvt Ltd.,
New.No.484 (Old No.580) Anna Salai,
Teynampet, Chennai-600 006. Petitioner in WP.30678/03

M/s.Poly prints,
rep by its partner,
Mr.A.Sabestin Robert,
No.38/45, Vinayagapuram lay out,
State Bank Colony,
Royapuram,Tirupur-641 601. Petitioner in WP 35055/03

M/s.Aswin Textiles Pvt.Ltd.,
Thenpathi piruru, palani Road,
Dharapuram-638 673, Erode District
rep by it Managing Director A.Selvaraj Petitioner in WP.36909/03

M/s.Hari Alloys P.Ltd.,
Rep by its Managing Director,
Anuradha S.N. 210/1 periyamedagordapalli
Thally-Hosur Main Road, Hosur 635114. Petitioner in WP.22292/04

TVL Reliance Plastics Pvt.Ltd.,
Shencottah-627 809. Petitioner in WP.30636/04

M/s.Nandhini Multi -PACLS,
Rep by its Partner Mr.K.Kathirvel,
No.162/A, Kundrathur High Road,
Gerugagam bakkam, Chennai 602101 Petitioner in WP.39534/04

M/s.Ellora Granites,
Rep by its proprietor, C.Natarajan,
1-A-9, Trichy Road,
Namakkal 637 001. Petitioner in WP.37582/04

Poppys Spinning Mills (P) Ltd.,
rep by its Director S.K.Hari Arumugam,
1-B, Appachi Nagar, Tirupur 641 607 Petitioner in WP.37626/04

M/s.Vivek Polymers XT
S.F.733/1, Nanji Uthukuli,
Chavadipalayam, Pudur post, erode Petitioner in WP.38024/04

M/s.Sri Saamundi Polymer,
rep by its proprietor R.Saminathan,

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| | | |
|---|---|---|
| 588/3, Muthu Main Road,<br>Uthukkuli, Erode | --do-- | WP.38033/04 |
| The pearl Granits<br>No.5, Ranganathan Avenue Street,<br>Kellys, Chennai - 10 | --do-- | WP.24199/04 |
| M/s.Plas to Metal, Rep.by its partner,<br>Mr.Rajesh Kumar Sayri, No.10,Luck Mudoss<br>Street, Chennai-600 003. | --do-- | WP.11412/04 |
| M/s.Stone Memorry,<br>Rep.by its partner prabhakar Narayanan,<br>velicai Kulathur post, vandalur,<br>Kelambakkam Road, Chennai- 600 048. | --do- | WP.11740/04 |
| M/s.Arul Jothi Woven Sack Industries,<br>rep.by its proprietor, A.venkat,<br>No.59, Kuntrathur Raod, Kovur Village,<br>Sriperumbudur Taluk, Kancheepuram Dt. | --do-- | WP.12769/04 |
| M/s.J.K.Polymer, rep by its partner<br>J.Kannan No.37, Rajagopalapuram I street,<br>Pudukottai. | --do-- | WP.12770/04 |
| M/s.Ramakrishna Magnesite Mines,<br>rep by its partner Mr.K.M.Govindarajan,<br>Post Box No.436, Door No.107,RKM House,<br>State Bank Colony, Phase III, salem 636004. | --do-- | WP.3929/05 |
| M/s.Gokul & Co, Rep. by its Managing partner<br>Mr.S.Elango, Thiruppur Main Road,<br>Kaikattipudur Post, Avinashi | --do-- | WP.3930/05 |
| M/s.Sharadha Terryn products Ltd<br>rep by its Managing Director Mr.G.Kannappan<br>Badhrakaliamman Koil Street,<br>Mettupalayam 641 305 Coimbatore Dt | --do-- | WP.3931/05 |
| M/s.Classic spinning Mills (p) ltd.,<br>Rep.by its Authorised Signatory s.Duraisamy<br>Tirupur-641 602. | --do-- | WP.20764/05 |
| M/s.premdurai Spinning Mills (P) Ltd<br>Rep by its Authorised Signatory S.Duraisamy,<br>Tirupur - 641 602. | --do-- | WP.20765/05 |

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M/s.Kishore Agencies,
Rep by its proprietor Mr.K.Bharath Kumaran,
Coimbatore - 641 001. --do-- WP.18864/05

M/s.PBA Infrastructure Ltd.,
Rep by its project Manager shri G.sTalwar
"Prakash",611/3, vin purav Mang,
Chembur, Mumbai 400 071 Petitioner WP 18873/05
18874/05
WP 30564/05

M/s.Selva Stone,
Rep by its Managing partner
T.A.Sambandham No7/1 (Old No,23/2)
Thirumazhisai, chennai 602107 --do-- WP.26122/05

M/s.Sathya Minervals
Rep by its Managing partner
T.A.Sambandham No7/1 (Old No,23/2)
Thirumazhisai, chennai 602107 --do-- WP.26123/05

M/s.G.T.N.Exports Ltd.,
Rep by its Deputy General Manager
(Finance & Accounts) P.Nagarajan
Coimbatore - 641 006 --do-- WP.26144/05

M/s.J.S.R. Constructions Pvt Ltd.,
rep by its chief Executive officer,
Mr.A.prabhakar Reddy
Nadupatti, Omalur TK, Salem Dist --do-- WP.26148/05

M/s.Shri Baalaaji Steel Rollingwill
Rep by its Managing Partner R.Ravichandran
Coimbatore - 641 010. --do-- WP.26149/05

M/s.P.M.P.Iron Steels (India ) Ltd.,
Rep.by its Manager Mr.P.Selvakumar,
Chennai -600 029. --do-- WP.26949/05

M/s. Venkateswara poly sacks,
Rep its Managing partner, M.Ramesh
Pudukkottai - 622 001. --do-- WP.32662/05

M/s.SPAC TAPIOCA PRODUCTS (INDIA) Ltd.,
102, Shaik Davood Street,
Erode District-638 001 rep by its
Factory Manager S.Govindan --do-- WP.100/05

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Gomathy Metal Industries,
271A, Narayanasamy Layout,
Rathinapuram, Coimbatore --do-- WP./595/05

Bala Computer Graphics (P) Ltd.,
14/13 3rd street, Tatabad,
Coimbatore- 641 012 --do-- WP.596/05

Veena Wire products
No.14/12-D 3rd Street,
Tatabad, Coimbatore --do-- WP.597/05

M/s.M.V.Subramanian
Rep by its Managing Partner,
Mr.M.V.Sivaraman 186 A,
North Cotton Road,
Tuticorin 628 001 --do-- WP.1144/05

M/s.Kamalavel Corporation
Rep by its Managing Partner
Mr.M.V.Subramanian 186 A, North Cotton Road,
Tuticorin-1 --do-- WP.1145/05

M/s.Marivel Edipack (P) Ltd.,
Rep by its Managing Director
Mr.M.V.Sivaraman,
C-94, Sip cot Industrial Complex,
Tuticorin --do-- WP.1458/05

M/s.Maris Associates (P) Ltd.,
Rep. by its Managing Director
M.V.Subramaniam No.168, North Cotton Road,
Tuticorin 628 001 --do-- WP.1495/05

Tvl.Rock Hill Granites & Marbles (p) Ltd.,
Alinjivakkam Village, GNT Road,
Ponneri Via --do-- WP.1799/05

Tvl Sea Roack Granite
Alinjivakkam Village, GNT Road,
Ponneri Via --do-- WP.1800/05

No.1, Road lines, SF.No.456/5B,
perundurai Village, Salem- Coimbatore

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Road, Perundurai TK, Erode District
rep. its Managing Partner,K.S.Karuppusamy --do-- WP.1527/05

M/s. Annamalai cotton Mills Pvt Ltd.,
Rep by its Managing Director,
P.Sundaram, Gajalnaicken patti, Salem. --do-- WP.2153/04

M/s. Ellen Textiles Pvt Ltd.,
Rep.by its Mg. Director V.Sundarajan
No.49,Nehru stadium, coimbatore
Salem --do-- WP.2154/04

M/s. V.D.S.R.Rolling Millsa Rep by its partner
D.s.Rajkumar,
No.1,A/1 Thandaramapa Road,
Tiruvannamalai --do-- WP.3824/04

M/s. Sree Karthikeya Industries,
rep by its partner p.Anbalagan,
No.87 & 132, SIDCO Industrial Estate,
Ranipet-632 403. Vellore District --do-- WP.4676/04

Best cotton Mills Pvt Ltd., Rep by
its Managing Director S.Ramasamy
Best Industrial Estate 89/2
Avinashi Road, Tiruppur. 641 603 --do-- WP.4679/04

M/s. Manneswar Textiles Pvt Ltd. Rep
by its Managing Director P.Ganesan,
81/1, Satty Road, Annur 641 653
Coimbatore District --do-- WP.4730/04

Nirmala Monofil Pvt Ltd. Rep by its
Managing Director Biju thomas,
Mylesipalayam, pirivu, Mylesipalayam P.O
Pollachi Main Road, Coimbatore --do-- WP.5296/04

M/s. Poongodhai Textiles Pvt Ltd., rep
by its Managing Director Mr.Palanisamy,
SF 13/2, P.Vadugapalayama, Palladur Road,
(West) Palladur 641 664 Coimbatore DT --do-- WP.5297/04

M/s. Anangoor Textile Mills Pvt Ltd.,
Rep by its Managing Director
Mr.K.Ramasamy, SF.No.5, Anangoor P.O.
Chinnadharapuram Via, Dharapuram Tk
Erode District 639 202 --do-- WP.5298/04

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Prabath Mills Rep by its Managing Partner,
K.Palanisamy, Arul Industrial Estate,
arulpuran p/o.Tirupur 641 605
Coimbatore District. --do-- WP.5604/04

Ramalakshmi Rotor Spinning and
Exporting Company ltd., Rep by its
General Manager p.S.Sampath Kumar,
38, Race course, coimbatore. --do-- WP.5605/04

M/s. Rajkamal poly Industries
306, Kumaran Road, Tirupur --do-- WP.5785/04

M/s.R.G.Textile,
Rep by its partner Mr.R.Muthusamy,
No.106,Power House Road,
Somanur, Coimbatore 641 668. --do-- WP.5880/04

Tvt.J.R.Associates Rep by its
Partner M.Rajendiran No.112 L.B.Road,
Adyar, Chennai-20 --do-- WP.6192/04

Maharaja Sathyam Industries (P) Ltd.,
128, bhavani Road, Erode rep by its
Managing Director Mr.K.Paramasivam --do-- WP.6440/04

Pavathal Spinning Mills (P) Ltd.,
Velur Neikkaraptty,
Kolumam Road, Palani Taluk 624615
rep by its Director K.V.Natesan, --do-- WP.6548/04

Arunachala Gounder Tex tile Mills (P) Ltd.,
Sankari Main Road,Sowthapuram, Erode 638 008,
rep by its Director P.Natrajan --do-- WP.6549/04

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P.K.P.N.Spinning Mills Pvt Ltd.,
Sankari Main Road, Sowthapuram,
Erode-638 008 rep by its
Director P.Natrajan --do-- WP.6550/04

Leeds Spinning Mills Pvt. Ltd.,
Desipalayam Post, Sungakarampalayam
Pirivu, Puliampatti (Via) Erode 638 459.
rep by its Managing Director R.Palanisamy --do-- WP.6551/04

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Jairanga Mills (P) Ltd.,
Post box No.47, Tenkasi Road,
Rajapalayam-626 117.
Virudhunagar District
Rep by its Managing Director
Mr.Ravichandra Raja --do-- WP.6915/04

V.K.A.Polymers Pvt Ltd.,
3A, Coimbatore Road,
Karur-639 002 rep by its
Director A.Karuppanan --do-- WP.7418/04

M/s.Sky Weaves,
Arul Industrial Estate,
Arulpuram, Tirupur 641 605 --do-- WP.7421/04

M/s.Amarjothi Spinning Mills Ltd.,
Rep by its Chairman Sri N.Rajan,
pudushipalayam, Nambiyur-638 458.
Erode District. --do-- WP.7453/04

Sri Venkatram Spinners (P) Ltd.,
109/1, Koonamkulam Road,
Cholapuram - 626 139, Virudhudhangam
District, Rep by its Director, S.Srinivasan, --do-- WP.7472/04

M/s.Lawn Textile Mills(P) Ltd.,
Rep. by its Managing Director K.Duraisamy
24-A, Anna Street, 15-Velampalayam P.O
Anuppapalayam, Via, Tirupur-641 652.
Coimbatore District. --do-- WP.8719/04

Tvl.Sreeram Exports,
Rep.by its partner, Mr.Mahendrakumar,
No.37/59, usman Road, 2nd Floor,
T.Nagar, Chennai-600 017. --do-- WP.8964/04

Chola Spinning Mills (Pvt) Ltd.,
S.F.No.189/1, Kumarapalayam Road,
Veppadi, Elanthokottai Post, Erode 638 008
rep by its Director K.Kumarasamy --do-- WP.9078/04

M/s. Mount Mettur pharmaceuticals
Rep by its Director, Mr.Pawankumar
Nathany, C-2, Sipcot Industrial Estate,
Gummidipoondi 601 202. --do-- WP.9156/04

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M/s.P.R.P.Granites,
Near Veerakali Amman Kovil,
Keelavalavoo, Melur Taluk,
Madurai District. --do-- WP.9393/04

Tvl. Sri Guruvayurappan polymer
Rep by its proprietrix Tmty.S.ReginaDevi
A-11/65, Laksmi Raod, T.V.S.Nagar,Madurai-3 --do-- WP.9620/04

Max Well Industries Ltd.,
(spinning Division)
Kolappalur 638 456.
Gobi Taluk, Erode District rep by its
General Manager M.K.Ganesh Babu --do-- WP.9806/04

Saravanabava Mills (Unit-I)
(A.Unit of Amritsar swadeshi woken
Mills Pvt Ltd.,
Perumanallur 641 666 Via Tirupur Coimbatore
District, Rep by its Director
Lalit Krishnankhanna --do-- WP.9980/04

M/s.Mahalakshmi Proprietrix
Shanma Exports partsn Symphying Appartments
4th Street, K.K.Pudu, Coimbator --do-- WP.10362/04

M/s.R.G.Textile, Rep by its Partner
MR.R,Muthusamy No.106, Power HouseRoad,
Somanur, Coimbatore - 641 668. --do-- WP.10655/04

Arunkkumar Spinning Mill Ltd.,
Rep by its Manging Directors,
Velusamy, 184-A, Chinnaswamy
Naidu Street, Hotel Sriganesh,
New Sidhapudur, Coimbatore 641 044 --do-- WP.11223/04

Santha Spinning and Weaving Mills
(p) Ltd., Rep by its Managing Director,
R.Chinnasamy 119-C, Car Street,
Somanur, 641 668Coimbatore District. --do-- WP.11224/04

Sri Sivanmalai Andavarspinning Mills
(p) Ltd., Rep by its Managing Director
K.Arumugam, 448/1, Nall Road,
Kangayam 638 701. Erode District --do-- WP.11239/04

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M/s.Ambal Agencies,
Rep by its Prop.Neeraj Agarwal,
15,29 (new) Periathamli St.,
Choolai,Chennai 12. --do-- WP.11494/04

M/s.Vijay Industrial Corporation,
Rep by its partner Mr.Kamalsing
Chorania, No.145, Rasappa Chetty Street,
Chennai 600 003. --do-- WP.12573/04

M/s.Neha Impex,
No.103, Perumal Mudali Street,
Chennai-79. --do-- WP.13278/04

M/s.SJLT Textiles Ltd.,
Rep by its Director Selvadurai
No.285, Trichy, Road, Namakkal,
Namakkal Dt. --do-- WP.13279/04

Sri Karvembu Textiles Pvt Ltd.,
Rep by its Director N.S.Ramalingam,
SF.No.94, Thathipalayam, Muthur 638105
Kangayam Tk, Erode District --do-- WP.13630/04

S.A.Aanandan Spinnaing Mills (p) Ltd.,
Rep by its Managing Director by its
Managing Director A.I.lavanasu P.O. Box,
No.153, Srivilliputhur Road,
Rajapalayam --do-- WP.13631/04

Tvl.Sri sarvesh Cotton Mills (p) Ltd
Rep by its Managing Director S.Manivannan,
Post Box No 777, Madurai Road
Thenai-625 531 --do-- WP.13561/04

Tvl.L.S.Mills (P) Ltd.,
Rep by its Managing Director S.Manivannan,
Post Box No 777, Madurai Road
Thenai-625 531 --do-- WP.13562/04

M/s.Hans Corporation, Rep by its
Partner P.Selvakumar No.16,
ChitraIllam, Kumar Nagar, East
Tiruppur. -- do -- WP.27149/04

M/s.Dhanam Polymer,
rep by its prop. SM.Muthiah Pillai
No.50,Gnanapuram, Palgat Main Road,
Kuniyamuthur, Coimbatore --do-- WP.27175/04

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M/s.Pioneerwoven sacks pvt Ltd.,
Rep. by its Manager P.Palanivelu,
S.F.No.34, Sakthi co-op Indl. Estate,
Udumalaipet, Pollachi-642 003. --do-- WP.27485/04

Srivivegha Engineering Pvt Ltd.,
Rep by its Managing Director,
Mr.P.Chandrasekaran 17-b Bharathi St.,
Chinnare dampatti post, Coimbatore --do-- WP.27575/04

M/s. Kamatshi Lamipack (P) Ltd.,
101, SIDCO-AICMA Tower,
Ist Main Road, Industrial Estate,
Ambattur, Chennai-600 058. --do-- WP.27709/04

M/s.SKM Egg. Products Export (India) Ltd.,
Rep by its Managing Director,
S.K.Macilanandhan, Regd.office at 156,
Gandhiji Road, Erode 638 001 --do-- WP.27733/04

M/s.Pappys Plastics
rep by its partner R.subramanian
No.15,Appaghinagar, Thiruppur --do-- WP.27827/04

M/s.Srivari Plastics,
rep by its Partner S.Poongodi,
No.16, Appaghi Nagar, Thiruppur --do-- WP.27829/04

M/s.Premier Poly sacks Pvt Ltd.,
rep by its Director, B.Rajan,
No.12-D, SIPCOT COMPLEX,
Pudukkottai - 622 002. --do-- WP.27835/04

M/s.Heritage Granites (P) Ltd.
No.129,S.N.D.Road,
Tiruchengode, Namakkal District 637211. --do-- WP.27993/04

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M/s.Heritage Stones, Rep by its
Managing Partner T.N.Kalaimani,
Nagichetty Road, Nattuvampalayam
Sankari R.S. Salem, --do-- WP.27994/04

Tvl.Mercury Packaging,
No.2/332, Vettupattnkuttai,
Naranapuram ( PO) Palladam-4 --do-- WP.28028/04

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Tvl.Chairman Packaging Company
No.182-B, Thenkupalayam Pirivu
Naranapuram (pO) Palladam --do-- WP.28029/04

Bombay Pan House,
644 Oppanakara Street, Coimbatore --do-- WP.28048/04

Tamil Nadu Agencies,
11, Swamy Sannadhi Street,
Tirunelveli --do-- WP.28049/04

S.N.S.Agencies, 62 (38) Pathachair
Street, Kumbakonam --do-- WP.28050/04

R.K.Marketing
62,Meeran Mohideen Street,
Erode-638 001 --do-- WP.28051/04

Sri Sastha Marketing
D-9, I cross, N.e.Extn.,
Thillainagar, Trichi --do-- WP.28052/04

Sri Thirumalai packaging industries,
2/1444B Gopal Nagar,
opp.Santhi Theatre, Sivakasi-628 123. --do-- WP.28200/04

M/s.Rana Polymers
Rep by its Partner P,.Ramasamy,
No.252/1, Bala Kumar Nagar,
Chinnadharapuram via,
Dharapuram Taluk, --do-- WP.28361/04

M/s. KOB Medical Texties Pvt Ltd.,
rep by its DCM-Finance & Administration
J.Sundararajan --do-- WP.29469/04

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M/s.Centre Stone,
rep by its proprietor G.Murugan,
No.7-A, II cross, Jakkappan Nagar,
Krishnagiri, Tamil Nadu 635 001. --do-- WP.29617/04

M/s.Dina Malar
219, anna Salai, Chennai 600 002 --do-- WP.29679/04

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M/s.Joveens Traders,
67, First Floor, Arts College Road,
Coimbatore 641 018. --do-- WP.29789/04

M/s.Venkateswara Enterprises,
211/1B, Bombay Trunk Road,
SIPCOT Industrial Complex,
Ranipet - 632 403. --do-- WP.29870/04

B.V.V.Industries (P) Ltd.,
Nallur, Pushapathur Village,
Palani Taluk, Dindigal District rep by its
Managing Director B.V.V.S.S. Krishna prasad --do-- WP.5143/04

B.A.P.L.Industries Ltd.,
123/1, Bharathi Rank Road No.2,
Coimbatore 43, rep by its Joint Managing
Director M.C.Bhuradia --do-- WP.5144/04

M/s.Raja Raja Cholan Paper Co.,
rep by its partner Mr.M.A.Pandiyan,
old No:33, New No.59, North Car Street,
Sivakasi 626 123. --do-- WP.5644/04

M/s.Krishna Poly Sacks,
rep by its Partner, Mr.D. Vijayakumar,
No.7, Soundarapandian Nagar,
Malayadi patti, Rajapalayam --do-- WP.17096/04

M/s.Poly Spinning Mills,
rep by its propritrix, R.Kannamma,
No.1, Amman Koil Street,
Vadapalani, Chennai --do-- WP.17163/04

J.G.Spinning Mills Pvt. Ltd.,
rep by its Managing Director
Mr.Kishen Gopal Six savia,
Kaviam Palayam Village, (Via)
Ambur-641 653. Coimbatore --do-- WP.19095/04

M/s.Premier Metals and Engineering
Corporation rep by its partner,
Bharatkumar J.Sanghrajaka
15, perumal Mudali Street,
chennai 600 079. --do-- WP.22114/04

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M/s.K.M.B.Granites (P) Ltd.,
No.4/59, Bharathi Street,
Swarnapuri, Alagapuram Post officer,
Salem --do-- WP.22437/04

M/s.Vijay Poloymers rep by its
Partner,L.B.Mani, No.43, Periyar Nagar,
Sengunthapuram Post, Karur 639 002 --do-- WP.22614/04

M/s.Jeynvishu Spintex Pvt Ltd.,
Rep by its Managing Director,
Mr.K.M.Subramanian,
14-E,F lakshmi Nagar, 1st Street,
City Garden, Tirupur 641 602 --do-- WP.22791/04

M/s.New Pipe Agencies,
Rep by its Managing Partner,
Sreejith unikrishnan
No.10,Bala Sundaram Layout,
Avarampalayam Road
, Coimbatore 641 044 --do-- WP.22793/04

M/s.P.A.Sanitaries,
Rep.by its Managing Partner,
V.P.Unnikrishnan,
No.10,Bala Sundaream layOut,
Avarampalayam, Road, Coimbatore --do-- WP.22794/04

Eastman @ Spinning Mills (P) Ltd.,
V.Pudukottai Village, Vedasanthur
624 711, Rep by its Managing Director
Mr.N.Palanisamy --do-- WP.22948/04

M/s.Ellai Lakshmi Monosets(p) Ltd.,
Rep by its Executive Director,
Mr.V.Lakshminaranasamy,
No.32, SIDCO, Coimbatore 641 021. --do-- WP.24178/04

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Nerelge Corporation,
38C, GST Road, Alandur,
(Guindy) Chennai 600 032.
by its proprietor --do-- WP.24635/04

M/s.Bengal poly Sacks,

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Rep by its partner Mr.Habib Taggla,
No.38/5 sundarpalayam Road,
Gajalakshmi Rice Mill Compound
Coimbatore 641 002. --do-- WP.25291/04

M/s.Suguna Mills Pvt (Ltd)
6/587, Palghat Road, Kuniamuthur,
Coimbatore rep by its Managing
Director K.Shenbagam and 2 others --do-- WP.25650/04

M/s.Sri Adhitya Polyfirms Pvt Ltd.,
rep by its Director Mr.S.P.Mohan
Subramanian, No.120 SIDCO Ind. Estate,
Patravakkam Station Road,
Ambattur, Chennai 600 098. --do-- WP.25658/04

M/s. Tamil Nadu Enterprises,
New No.1,Gajapathy Street,
Shenoy Nagar, Chennai-30 --do-- WP.25743/04

S.S.Marketing Agencies,
D.84, North East Extension,
Thillai Nagar, Tiruchirappalli-629 018 --do-- WP.26667/04
26668/04

M/s.Sri Shanmuga polymers Pvt Ltd.,
rep by its Managing Director, B.Senthil Kumar,
AA1/2,SIPCOT Complex, Trichy Road,
Pudukkottai 622 002. --do-- WP.29051/04

M/s.M.S. Spoly pack,
Rep by its proprietor,
S.Shanmugam, 221/1, Ambal Nagar,
Kovur, Chennai- 602 101. --do-- WP.29920/04

Mahadev Enterprises,
245-G, I Floor,
Old Subject Road, Krishnagiri --do-- WP.30282/04
30283/04

M/s.Shanthi Guru Marketing
No.338, Big Bazaar Street,
Trichy-8 --do-- WP.30496/04

M/s.Amman granite Exports (P) Ltd.,
Rep by its Managing Director
M.Mase, C-3, Muthu Apartments,
No.129,Habibullah Road, T.Nagar,
Chennai-600 017. --do-- WP.31084/04

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V.U.Rajan, Sole Proprietor,
Eshwar Trades, 48 T.B.Road,
Krishnampet, Arokonam 631 002. --do-- WP.31210/04

M/s.Bhuvaneswari cotspin India Pvt Ltd.,
Rep by its Managing Director Mr.N.Loganathan
S.F.No.225/3, Palladam Road,
Arulpuram P.O, Tirupur- 641 605 --do-- WP.37668/04

M/s.V.R.P.Marketing Rep by its
partner Sri V.Pradeep, 185, Nehru Street,
Ramnagar, Coimbatore - 9. --do-- WP.37669/04

Indo Shell Mould Ltd.,
A-9, Sidco Industrial Estate,
Coimbatore - 641 021 --do-- WP.38420/04

M/s.Indu granites,
rep by its Managing Partner,
S.Manoharan, No.39, Anna Nagar,
Kangikoil - 638 116. --do-- WP.39628/04

Tvl Shyam Exports
Rep by its proprietor
G.Nageshwara Rao,
No.94,ist Floor,U-Block,
Anna Nagar, Chennai-40. --do-- WP.21581/04

M/s.Rani Granites,
Rep by its Partner K.Yusuff,
D.No.33, Pulikuthi Street,No.1,
Gugai, Salem-636 006. --do-- WP.1317/04

Mothi Spinners Ltd.,
Athikattor Privu,
Anangur Post Thiruchencode Taluk,
Namakkal District rep by its
Managing Director M.Chandrasekar --do-- WP.1372/04

Kikavi Exports
S.F.No.283/2, Kondampatti
post, Pollachi Taluk,
Pin 641 202, Coimbatore District --do-- WP.1380/04

M/s.Anand Textiles
Rep by its Partner
A.C.Easwaran, No.527, Avinashi Road,
Tiruppur - 641 603 --do-- WP.1513/04

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M/s.Jaya devi Mills Pvt Ltd.,
Melakandamangalam,
Tamilpadi (post), Aruppukkottai (Tamil)
Virudhu Nagar District rep by its
Director --do-- WP.1976/04

M/s.Ellan Laxmi Monosets (P) Ltd.,
Rep by its Managing Director,
V.Sundararajan, No.32, SIDCO Industrial
Estate, Coimbatore-641 021. --do-- WP.2336/04

M/s.SJLT Textiles Ltd.,
rep by its Managing Director,
V.Selvadurai No.275, Trichy Road,
Namakkal-637 002. --do-- WP.2337/04

M/s.Ferro Links,
Rep by its proprietor R.Ravindran
No.4/126, Thadagam Road,
Somayampalayam, Coimbatore --do-- WP.14522/04

Sulochana Cotton Mills (P) Ltd.,
Unit - I & II 426 & 424, Kamaraj Road,
Tirupur-641 604. by its Managing Director,
S.Krishnakumar. --do-- WP.14644/04

Palmar Mills (P) Ltd.,
Sithayan Kottai, Lakshipuram,
Batlagundu Road, Dindigul 624 408.
rep by its Managing Director P.Maniechettiar --do-- WP.14645/04

Sri Saravan Spinning Mills (P) Ltd.,
Unit II, Renganatha puram,
Vedasanthu 624 711 rep by its
Managing Director N.Krishnasamy --do-- WP.14646/04
WP.14647/04

M/s.Thambbi Mddern Spinning Mills Ltd.,
Rep by its Managing Director Sri.R.Jagadesan
Salem-636 302. --do-- WP.23099/05

M/s.Aryan Granites and monument (p) Ltd.,
Rep by its Director, Vivek Bassi,
1 Subagraha Flat No.1, Ground Floor,
No.24, Balaraman Street, Adyar,
Chennai 600 020. --do-- WP.6247/04

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Coimbatore Twisters (Pvt) Ltd.,
244, ATD Sheet, Race Course,
Coimbatore - 18 rep by its Director
R.Jagdish Chandran --do-- WP.6315/04

Coimbatore Polytext Pvt.Ltd.,
244, ATD Sheet, Race Course,
Coimbatore - 18 rep by its Director
D.Rajendran --do-- WP.6316/04

Prima Products Pvt. Ltd.,
244, ATD Sheet, Race Course,
Coimbatore-18. rep by its Director,
R.Jayabal --do-- WP.6317/04

Prime cotton Textiles,
244, ATD Street, Race Caurse,
Coimbatore - 18 rep by its partner
Sabithe Chandran --do-- WP.6318/04

Premier poly weares (P) Ltd.,
244, ATD Street, Race Course,
Coimbatore-18 rep by its
Director R.Jagadish Chandrasn --do-- WP.6319/04

Vidyasagar Textiles,
Rep by the Managing Director,
(A Division of palani Andavar
cotton & Synthetic spinners Ltd.,)
Reg office 231, Dhally Road,
Udumalpet-642 126 Coimbatore Dt. --do-- WP.7091/04

Palani Andavar cotton &
Synthetic spinners Ltd.,
Rep by the Managing Director,
Regd. office .231, Dhally Road,
Udumalpet,642 126. Coimbatore --do-- WP.7092/04

M/s.M.K.Trade Links,
No.130/5, Mint Street,
Ground Floor, Chennai-79 --do-- WP.204/05

M/s.Tirupur Sri senthil cotton Mills Ltd.,
Rep by its Managing Director A.P Velusami
S.F.No.302, andipalayam, Mangalam Road,
Tirupur-641 687. --do-- WP.239/05

M/s.Ultimate Alloys(p) Ltd.,
Rep by its Director G.Ezhil,

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S.F.No.138/1, A,B,C,
Kannampalayam village,
Trichy Road, Sulur palla dam (TK)
Coimbatore 641 402. --do-- WP.240/05

Sri Devraj Granite Tiles
Metpenda, Kothapatta- Village,
Krishnagiri 635 002. --do-- WP.905/05

M/s.Hi-Tech stamping Pvt. Ltd.,
rep by its Director,
Mr.Sandeep K.sing,13/5, Ramaiah Nagar,
Chinthamanipudhur Post,
Coimbatore-641 103. --do-- WP.1116/05

M/s.Integral Engineering Pvt.Ltd.,
Rep by its Manager Mr.P.D.Valsa,
15/8, Pappam Patti Road,
Kannampalayam Post, Coimbatore-641 402. --do-- WP.1117/05

M/s.Precision Engineering,
rep by its proprietor,
Mr.Sandeep K.Singh, 13/5,Ramaiah Nagar,
Chinthamaripudhur Post,
Coimbatore- 641 103. --do-- WP.1118/05

Sri Vignesh Yarns (p) Ltd.,
Avinashi to Annur Road,
Nambiyam Palayam Village,
Avinashi (TK) 641 670 rep by its
Managing Director shri.T.Sivakumar. --do-- WP.24699/05

M/s.Tamil Nadu Jaibharathi Mills Ltd.,
Rep by its Managing director Sri T.R.Dhinakaran
No.212, Ramasamy Nagar, Aruppukottai. --do-- WP.13325/04

M/s.Kasturi & Sons Ltd.,
859, 860 Anna Salai,
Chennai-600 002. --do-- WP.13913/04

M/s.Sharadha Terry Products Ltd.,
Rep by its Managing Director Mr.
G.Kannappan,Badhrakaliamman Koil Street,
mettupalayam 641 305. Coimbatore District --do-- WP.14316/04

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M/s. sri Kuppanna Spinning mill (P) Ltd.,
Rep by its Managing Director Mr.Ms.
Ramasamy 363/1-A, Kangayam Road,
Mettur - 638 105. --do-- WP.14317/04

M/s.Aarumugaa Industries
No.23, Arul Nagar, Main Road,
Venkateswara colony, Kodungaiyur,
Chennai-55 --do-- WP.14328/04

M/s.Aiyanar's Ventures,
1-A, Veerachetty Street, Pulianthope,
Chennai-600 012. --do-- WP.14372/04

M/s. Sri Venkatesa processors Ltd.,
Rep by its Managing Director Mr.
V.K.Padmanaban Swaminathapuram,
Madathukulam 642 113 --do-- WP.14420/04

M/s.Sanees Alloys (P) Ltd.,
Rep by its director Mr.N.K.Kannan
106 Race Course Road,
Coimbatore 641 018.
Coimbatore District --do-- WP.14421/04

M/s.Maruthi Poly sacks,
rep by its proprietor K.Kannaiah,
No.5, Perumal Koil Street,
Vadapalani, Chennai --do-- WP.16599/04

M/s.Sri Shanmuga packing
Rep by its proprietor B.senthil Kumar,
2, Sidco Ind. Estate, Trichy Road,
Pudukkottai - 622 002. --do-- WP.18736/04

M/s.Stallion Garments Rep by its
Managing Director Mr.K.A.S.Thierumurthi
No.27, 105-A/1 South Masi Street,
Madurai - 625 001. --do-- WP.19561/04

Tvl. Super packers,
Rep by its proprietor M.Vijayanathan,
No.105-A/1, South Masi Street,
Madurai - 625 001. --do-- WP.22325/04

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M/s.Amit Impex,
No.9, Narayana Mudali Street,
Chennai - 600 079 --do-- WP.22660/04

Blow Packing India Ltd.,
102, Mannarswamy Koil Street,
Royapuram, Chennai 600 098. --do-- WP.23333/04

SSM Fine Yarns,
S.F.No.952,Eluvanampatty,
Periyakulam Road, Batlagunndu,
624 202 rep by its partner
K.Jaikumar Krishnasamy --do-- WP.23841/04

Tvl Harshavardhan Cotton & Synthetics (p) Ltd.,
R.R.G.F. Complex, 693/1A, Dharapuram
Road, Tirupur- 641 608. --do-- WP.23988/04

Karur KCP Packing Ltd.,
330/01 Chinna Aandan Koil Street,
Karur-639 001 --do-- WP.23989/04

Tvl. Saimurugan Textiles Ltd.,
Navani, Village, Pudur chathiram,
Salem, Namakkal --do-- WP.23990/04

M/s.Unity Forge Company Ltd.,
D 10.Maraimalai Nagar 603 209,
rep by its Managing Director,
R.Visweswaran, B.11 MIG flats,
R.K.Nagar, Chennai-28. --do-- WP.25029/04

M/s.Super Marketing
No.64 Mint Street,
first floor, Sowcarpet Chennai-79
rep by its proprietor lalith kumar --do-- WP.28720/04

Sri Ganesh Enterprises,
49-C, Kuttai Street,
R.P.Pudur, Namakkal --do-- WP.28971/04

Sri Sureshwar Enterprises,
58/5, Appasamy Street, Sevapet, Salem --do-- WP.28972/04

City Distributors,
6, Reddy Raman Street,
Chennai 600 079. --do-- WP.28973/04

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M/s.Cauvery Stones Impex (P) Ltd.,
No.8, IInd Street, Ganapathy Colony,
Gopalpuram, Chennai - 86. rep by its
General Manager R.Vedantham --do-- WP.21903/05

M/s.Itco Industries Ltd.,
Rep by its Authorised signatory
Mr.V,Chinnachamy 66-C, Phase I
sipcot Industrial complex, Hosur 635126 --do-- WP.21922/05

Mansoor trader
Rep by its properiter B.Naseema,
No.2/7 East Muthiah Lane,
oldwashermanpet, Chennai-21. --do-- WP.22032/05

AL IMRANA TRADERS
Rep by its propriter E.Naseema,
No.2/7 East Muthiah lane,
old Washermanpet, Chennai-21 --do-- WP.22032/05

M/s.V.Guard Industries (P) Ltd.,
Rep by its director Mr.K. Vijayan,
No.241-A, Mettupalayam Road,
Sai Baba Mission post, Coimbatore 641 043 --do-- WP.22638/05

Ambika cotton Mills Ltd.,
Natham Road, Kanniapuram Post,
Dindigal 624 308, rep by its
Director K.Venkatachalam --do-- WP.22795/05

Indian Furniture Products
Limited, Represented by its
Managing Director Arun
Mahajan, G.106, Sidco Industrial
Estate, Kallalur, Tiruvallur --do-- WP.23881/05

M/s.Stone Art (P) Ltd.,
rep by its Director,
Vijay Agarwal, 112 Anna Pillair Street,
Sowcarpet, Chennai 600 079 --do-- WP.23882/05

M/s.Orient universal print,
rep by its partner, S,Jaya Sankar,
169L, Mundaga Nadar Street, Sivakasi --do-- WP.23923/05

M/s.Turbo Energy Ltd.,
67,Chamiers Road, Chennai 600 028 --do-- WP.5566/05

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M/s.Galaxy Granities,
No.49-A, Chinnappa Gounder Thottam,
Muthali thottan Sahty Road,
Erode - 638 004 --do-- WP.5627/05

M/s.Vasubara ceramics
20, I Floor, Jawaharlal Nehru Road,
Chennai-106 --do-- WP.5656/05

M/s.Pullmoon Industrial Ceramics (p) Ltd.,
Rep by its Managing Director Mr.P.Ganesan,
No.114,Periyar Nagar, Erode 638 009. --do-- WP.5675/05

M/s.Encee Aromatics (P) Ltd.,
Rep by its Director Mr.R.MuraliBabu,
2/98-A, Velipalayam Road,
Mettupalayam 641 301 --do-- WP.5676/05

M/s.Jothi Dayal Industries
Rep by its proprietor, Mr.K.Ganesan,
No.166, Sastri Road, Ramnagar,
Coimbatore 641 009 --do-- WP.7353/05

Tvl B.L.Steels,
No.67, Sembudas Street,
Chennai-1 --do-- WP.10410/05

M/s.Everwin Textile Mill Pvt Ltd.,
Rep by its Managing Director, shree
K.Periasamy, 17/5 Pudhu Thottam,
Kumarappa puram Royapuram North,
End, Iripur 641 601. --do-- WP.10437/05

Tvl. Total petroleum India Pvt Ltd.,
47, Bharathidasan Street, Alwarpet
Chennai 18 --do-- WP.9717/05

prassana spinning Mills,
Lakshmananpatti 624 710,
Thadicomber Dindigal Taluk and
district, rep by its
General Manager K.Sellamuthu --do-- WP.9582/05

M/s.Sree Krishna Enterprises
Rep by its partner Mr.S.Devaraj
57-AB Vellankuruchi Road, Thanet pandal
peelamedu, Coimbatore 641 004. --do-- WP.10595/05

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M/s.The Stone world.,
Rep by its partner G.Saravanan,
S.F.No.573/1, Mamarathottam,
Avinashi Main Road, Ammapalayam,
Annupperpalayam, Tiruppur --do-- WP.9611/05

M/s.Revathy Enterprises,
Rep by its proprietor Mr.Rajkiran,
New No.1,Old No.61-B, Vetrivelnagar,
Goldwins, Coimbatore 641 014 --do-- WP.9767/05

M/s.Pockoon packayes,
Rep by its partner, Mr.V.Ramesh,
209,oppanakara Street, Coimbatore --do-- WP.10804/05

M/s.Ever Bright Exports,
Rep by its proprietor V.Sampath,
Chennai-Bangalore, High Way,
Sathyamangalam post, Vellore- 632 114 --do-- WP.13335/05

M/s.Decor Tiles,
No.47/5, Nelson Manickam Road,
Aminjikarai, Chennai 600 029 --do-- WP.15999/05

M/s.Tirumala Enterprises,
No.59, Venkatachala Mudli Street,
Choolai, Chennai-112 --do-- WP.16082/05

M/s.Wire Netting Industries Corporation
Rep by its partner prakashchandbokaria,
No.25, Vepery High Road,
Periamet,Chennai- 600 003 --do-- WP.25387/04

M/s.Madura polymer, Rep by its
proprietrix I Hoor Banu,
No.164-A, Alagarkoil Road, Near
Sooriya Nagar, Madurai-14. --do-- WP.8406/05

M/s.Maruthamalai Murugan Industrial (p) Ltd
rep by its Managign Director N.Chinnasamy
M/s. Hari Agencies rep by Harilalshah
130, A.P.High Road, Choolai, chennai --do-- WP.8848/05

M/s.Divya Spinnign Mill (P) Ltd.,
Rep by its Managing Director Sri
S.S.Subramani 61, lakshmi Nagar,
50 Feet Road, Tirupur 641 602 --do-- WP.10171/05

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M/s.PNC RDS CONSORTIUM Rep by its
project co ordinator Mr.A.K.Thankur,
Plot No.26, R.S,.No.144 1st Street,
prem Nagar, perungudi village,
Madurai 22 --do-- WP.10413/05
10414/05

M/s.Arun Engineering,
rep by its partner, Mr.A.Paramasivam,
Plot No.14/P.T.SIDCO IND ESTATE,
Ekattuthagal, Chennai 600 097 --do-- WP.5840/05

K.M.B.Granites,
Rep by its Managing Partner,
K.Yusuff Basha, No.4/59, Bharathi Street,
Swarnapuri, Salem 636 004 --do-- WP.19677/05

M/s.Bash Granites Rep by its partner
K.Shoukath Ali, No.4/59 Bharathi Street,
Swarnapuri Salem 636 004. --do-- WP.19678/05

M/s.Shree Jagam Spinning Mills (p) Ltd.,
Rep by its Director shree S Jaganathan,
No.6, Bridge Road, Pallipalayam,
Tiruchengodu Taluk, Erode-6 --do-- WP.12938/05

M/s.Hanuman Agencies, Rep by its
H.Ashok, Proprietor, 53, Lakshman
Rao Street, Krishnagiri-635 001 --do-- WP.11800/05

M/s.Sri Malini Spinning Mills Ltd.,
Rep by its Executive Director,
K.S.S.Prokkash, Sandhiyur P.O.
Mallur Via, Salem 636 203. --do-- WP.19680/05

M/s.R.S.M.Engineering Company,
Rep by its partner M.Ranganathan,
103-C, Nava India Road, Avarampalayam,
Coimbatore 641 006 --do-- WP.33105/04

M/s.Dinesh Metal,
Rep by its Proprietor
G.Chandra Prakash,
No.1-B,Ponnurangam Road, Coimbatore --do-- WP.33106/04

M/s.Shree durga poly packs,
Rep by its Managing partner D.Senthilkumar,
No.157,Chinnai Vayalkadu,
Pallapatti, Salem-9. --do-- WP.34410/04

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M/s.Deepam packaging,
Rep by its Partner Ms.R.Uma
No.36/2, Rajalakshmi Nagar,
Trichy Main Road,
Pudukkottai 622 002. --do-- WP.34411/04

M/s.Kamalavel Corporation
Rep by S.Sankaramanimuthu
No.186-A, North cotton Road,
Tuticorin-628 001 --do-- WP.35479/04

M/s.Mount Mettur Pharmaceuticals Ltd.,
Rep by its Director, Mr.panan Kumar,
Nalany, No.C-2, SIPCOT Industrial Estate,
Gummidipoondi 601 201. --do-- WP.35776/04

M/s.Sarvalakshmi Paper and Baunds (P) Ltd.,
Rep by its General Manager S.P.Guptha
Reg.Office 10-2, bharathi park 7th Cross,
Coimbatore 641 011 --do-- WP.37139/04

M/s.Nakoda Agencies
Rep by its proprietor G.Pawankumar,
No.54/415, Joffersha St., Trichy-620 008 --do-- WP.37140/04

M/s.Kamal enterprises,
Rep by its proprietor
Gauthamchand Surna,
No.54-4/5, Jaffersha Street,
Trichy 620 008. --do-- WP.37141/04

M/s.C.P.G.Textiles,
Rep by its Managing Director
Shree N.P.Paramasivam,Naranapamam,
Palladam 641 664 Coimbatore Dt., --do-- WP.10075/05

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M/s.Premier Industrial plastics,
No.10-C, Razaack Garden Road,
M.M.D.A Colony,
Arumbakkam, Chennai 600 106 --do-- WP.12027/05

The Prem Dyeing Works,
rep by its proprietor Sri.S.Duraisamy
Athal Thottam, Veerapandi,
Tirupur 641 605 --do-- WP.20790/05

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M/s.International Stones India Pvt. Ltd.,
Rep by its General manager M.subramniam,
Plot No.E5, SIPCOT Industrial park,
Phase II, Expn.1, Hosur,
Dharmapuri District 635 109 --do-- WP.20956/05

M/s.Online Exports
No.20/29, C Block, Kamakoti Apartments,
No.20,Rameswaram Road, T.Nagar,
Chennai-600 017 --do-- WP.24190/05

M/s.D.R.G.Leather Cloth(P) Ltd.,
Rep by its Director R.G.Sampth Kumar,
SF.No.229/2, B&C, Palladam Road,
Karaipudur, Tirupur --do-- WP.24547/05

M/s.Golden Rock Granites (P) Ltd.,
Rep by its Managing Director N.Balakrishnan
No.1050, T.V.S. Colony,
Anna Nagar, west Extent
Chennai-600 101. --do-- WP.24652/05

S.S.Spinning Mills,S.F.No.174,
Thekkalum Road, Nambiyampalayam Village,
Avinashi TK 641 670 rep its partner
M.Jaganathan --do-- WP.24997/05

M/s.Royal Classic Mills (P) Ltd.,
Rep by its Director Sri.R.Gopalakrishnan,
45, Jayalaksmi Ginning Factory Compound
Alangadu, Mangalam Road, Tirupur 641 604 --do-- WP.39301/05
39302/05

Hindustan Heavy Electricals,
Rep by its proprietor, Mr.T.S.R.Khannaiyan,
66, Avarampalayam Road, Ganapathy,
Coimbatore --do-- WP.39647/05

M/s.Electro Meck Industries,
Rep by its proprietrix Mrs.T.R.K.Saraswathy,
45, Premier Industial Estate,
Krishnarayapuram, Coimbatore --do-- WP.39648/05

M/s.Plastivel Trading Company,
Rep by its partner Sri Firoze Taggala,
49,thiruvemkatasamy Road, R.S.Puram,
Coimbatore 641 002. --do-- WP.39841/05

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M/s.Ind packs,
Rep by its partner Sri C.K.Ravindrakumar
64/94, podanur Road,
Duraisamy pilly Street,
Coimbatore-641 111 --do-- WP.39842/05

M/s.Ess Emm Enginerring,
No.25-A, Kannusamy Gounder Street,
Coimbatore - 27 --do-- WP.40150/05

M/s.Goyal Metal Industries Pvt.Ltd.,
Rep by its Director,
Sri R.Subash Chandra goel,
No.3-B/9, Mechnicals Road,
Chetpet, Chennai- 600 031. --do-- WP.320/06

M/s.Ellailakshmi Monosets (P) Ltd.,
Rep by its Executive Director,
Mr.V.Lakshminarayanasamy,
No.32,SIDCO,Coimbatore 641 021. --do-- WP.8075/04

M/s.Anurag Agencies,
Rep by its proprietrix,
Mrs.Sunitha Jain, K.T.C.Complex,
NO.801/A-c,Mettupalayam Road,
Coimbatore 641 002. --do-- WP.489/06

M/s.Sri Sundarshan Industries,
Rep by its proprietor Mr.J.Hariharan
No.67-L, Subramaniam Palayam Road,
G.N.Mills (P.O) Coimbatore 641 029 --do-- WP.1030/06

M/s.Simta Manufacturing Company,
Rep by its Director Sri.M.P.Murugesan,
53-E,T.Nagar, Ramanathapuram,
Coimbatore 641 045 --do-- WP.1031/06

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M/s.Anurag Agencies,
Rep by its proprietrix Mrs. Sunith Jain
K.T.C.Complex, No.801-C, Mettupalayam Road,
Coimbatore 641 002. --do-- WP.1351/06

M/s.Sree Matajee fancy Stores,
Rep by H.Nain Singh, proprietor,
23H, Main Road, Shevapet,
salem 636 002 --do-- WP.1474/06

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M/s.Sri Balaji Industries,
Rep by its Proprietor Mr.T.Babu,
Old No.109, New No.68,
Pillaiyar koil Street, Mannurpet,
Chennai 600 050. --do-- WP.1642/06

M/s.Tirumhalaivenkateswara Traders
Rep by its Managing Partner Mr.C.Nithyananthan,
No.116-B, Thanneer Pandhal Road,
B.R.Puram, Peelamedu, Coimbatore 641 004 --do-- WP.1643/06

M/s.Sapthagiri Industries,
Rep by its Proprietor Mr.Vijiyasarathy,
No.111-B,Vannier Street, Padi,
Chennai-50 --do-- WP.1644/06

R.Nandakumar
No.6,Mount Pleasant,
Coonoor -2 --do-- WP.4186/06

M/s.Sahora Engineering India (P) Ltd.,
Rep by its Managing Directors
MRS.M.Deivanai No.3,Meyammai Illam,
Sivagamipuram, First Street, (Near Adyar Depot)
Thiruvanmiyur, Chennai 600 041 --do-- WP.4655/06

RRD Tex pvt. Ltd.,
S.F.No.607, suryanallur Village,
Vengipalayam Post, Dharapuram Taluk,
Erode District rep by its Managing
Director R.Dhanapal --do-- WP.4945/06

M/s.Supreme Plastics,
rep by its partner mr.M.Dilip KumarChallani,
Old No.29, New No.61,Narayanmudali
Street, Chennai 600 079 --do-- WP.12451/04

M/s.Chhalani plastics Pvt.Ltd.,
rep by its Director Mr.M.Ranjit
challani old No.18, New No.42,
Kasi Chetty Street, Chennai 600 049 --do-- WP.12452/04

M/s.vinay plastics,
Proprietor Mr.K.Madansurana,
old.No.29,New.No.61,
Narayan Mudali Street,
chennai 600 079. --do-- WP.12453/04

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M/s.Jin Plast (India) Ltd.,
rep by its Director,
Mr.M.Ranjil-Challani,
old No.29,New No.61,
Narayan Mudali Street,
chennai 600 079 --do-- WP.12454/04

M/s.Erode ware Ceramics,
Rep by its Managing Partner,
Mr.K.Manivannan, R.S.F.No.157/1,
2, Sastri Nagar, pasur Village,
pasur-638 154. --do-- WP.22359/04

M/s.S.S.Enterprises,
Rep by its proprietor,'
Mr.S.Senthil Kumar,
D.No.2/891 NelliNagar,
Dharmapuri 636 701 --do-- WP.39422/05

M/s.Indigra Exports Pvt Ltd.,
Rep by its Managing Director,
Mr.A.Murali Mohan,
D.No.359/1 & 2,
Kattoor Mariamman Koilkottai,
Athagabadi Village,
Dharmapuri District --do-- WP.39423/05

Tvl.Kayaar Exports Pvt.Ltd.,
Rep by its Director K.R.Arunachalam,
2/3, M.Duraisampuram,
Railway Feeder Road, K.R.Nagar,
Nalattiputhur (Post Via) 628 503
Kovilpatti Taluk --do-- WP.7804/04

M/s.Basant paper House,
rep by its partner Mr.B.Jatanmalsethis,
old No.64, New.No.90, Narayana Mudali St.,.
Ist Floor, Chennai 600 079 --do-- WP.12674/04

M/s.Bhawanlal & Sons,
rep by its partner Mr.B.Jatanmal Sethis,
Old No.64, New No.90, Narayana Mudali Street,
Ist Floor, Chennai 600 079 --do-- WP.12675/04

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M/s.Eveready Spinning Mills (P) Ltd.,
Rep by its Managing Director Mr.AR.Subramanian
Kottaiyur,Thadicombu, Dindigul-624 709.
Dindigal District --do-- WP.15960/04

Sri Kannapiram Mills Ltd.,
Rep by its Director Mr.B.Sribai
Post Bag No.1, Sowripalayam,
Coimbatore 641 028 --do-- WP.15963/04

M/s.Govindaraja Mudaliar Sons (P) Ltd.,
No.3-A, 4th Street, Nanganallur,
Chennai 600 061.
--do-- WP.26440/04 and
26444/04

M/s.Synthite Industrial Chemicals Ltd.,
Rep by its Managing Director Shree C.V.Jacob,
Madur P.O. Karamadai 641 104
Coimbatore District --do-- WP.2150/05

M/s.K.R.S.Industries,
Rep by its Managing partner
Mr.D.GopalaKrishnan,
17,Balasundram St.,
Raja Gopalapuram, Ganapathy P.O
Coimbatore-6 --do-- WP.2151/05

M/s.Mymoon Traders
Rep by its proprietrix S.Mymoon Beebi,
282, Good Shed Street, Madurai --do-- WP.1912/04

M/s.Arasan Aluminium Industries (P) Ltd.,
Rep by its Managing Director G.Ashokan,
18, Chairman A.Shanmugam Road,
Sivakasi --do-- WP.2443/04

M/s.Mahaveer Plastic Industries
rep by its Mrs.Prithi R.Shah
No.7/12 T.N.H.B.Indl.Estate,
Chennai 112 --do-- WP.16083/04

M/s.S.R.Brothers, Rep by its
Proprietor Rasikalal L.Shah
No.9,V.V.Murugessa Mudali St.,
Chennai 600 012 --do-- WP.16084/05

M/s.Selvan Enterprises (P)Ltd.,
27-F, Palayar Kottai Road,

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Koram Pallam Thothukudi 628 101
rep by S.Suresh Kumar, Managing
Director --do-- WP.15045/04

M/s.Amex Alloys Pvt Ltd.,
rep by its chairman & Managing Director
A.Ashok Kumar, Kovai Towers,
No.44,Bala sundaram Road, Coimbatore 641 018. --do-- WP.36484/04

Tvl.Bombay Pan House,
rep by its Vipul K.Shah, Partner,
644, Oopanakara Street,
Coimbatore-1 --do-- WP.16250/05

M/s.Bagya Lakshmi Traders,
rep by its partner Mr.Govindan A.L.G.K.
No.18/1, South Mada Street,
Sri Nagar Colony,
Saidapet, Chennai-15 --do-- WP.13335/04

M/s.M.R.Granites
Rep.by.its proprietrix,
Mrs.M.Rajini,No.29,Kossa street,
Thiruvannamalai. --do-- wp.29684/2005

M/s.USL Photovoltaks Pvt Ltd.,
Rep by its Director Mr.K.Arun,
No.1/473, Avinashi Road,
Neelambur,
Coimbatore - 641 014. --do-- WP.3385/06

M/s.Guru Polymers
Rep by its Managing partner,
Tmt.M.Komathi No.55, SIPCOT Nagar,
Trichy Road, Pudukkottai,
Pudukkottai District. --do-- WP.8948/06

OM Sakthi Granite Works,
SF No.307/24, Door No.2/8, Main Road,
Pathiripatti (Po), Kulithalai (TK)
Karur .Rep by its partner E.Dhanapal --do-- WP.9000/06

Pepsico India Holdings pvt ltd.,
Rep by its G.Raja Wellington Plaza III Floor,

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No.90, AnnaSalai, Chennai- 600 002. --do-- WP.40118/06

M/s.Mahendra Trading Company,
Rep by its Mr.S.Rajaram,
Proprietor 14, Vaithiyan Chennamoorthy St.,
Tirupattur, Vellore Dt. --do-- WP.15864/05

M/s.Shankar Trading Company,
rep by Mrs.Shappudevi
proprietrix, 34,11 Venkateswara
Complex, Bagalur Road, Hosur 635 109. --do-- WP.15865/05

M/s.Tvl Neeta Exports
Rep by its partner No.49, Casa Major Road,
Chennai 600 008. --do-- WP.15135/04

M/s.Electrosteel castings Ltd.,
Rep by S.Y.Ganapathy, Power of Attorney
Holder, 148/150 Luz Church Road,
Chennai-4 --do-- WP.19131/04

M/s.Tarun Enterprises.
rep by Prabhakar Pahwia proprietor
80, Govindappa Naicken Street, chennai-1 --do-- WP.19845/04

Universal poly bags Industries (P) Ltd.,
Rep by its Managing Director,
17/2, perali Road,Virudhunagar. 626 001 --do-- WP.20756/04

Universal paly bags
17/2, pesali Road, Virudhunagar.626 001.
rep by its partner T.Murali --do-- WP.20757/04

M/s.R.Mendez and sons
95/82 Seniamman Koil Street,
Tondiarpet, Chennai- 600 081. --do-- WP.33410/04

Mrs.Bhuvaneswari
Proprietrix of Eshwara Agent,
No.5/153 A, Anna Nagar,
1st cross, Kaveripattinam,
Krishnagiri Taluk,Dharmapuri Dt., --do-- WP.1935/05

S.Jayadurga Enterprises
Rep by its Mrs.Hukam Kaur,
Proprietrix, 81 Sultanpet Street,
Erode, --do-- WP.6236/05

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M/s.Sreelakshmi Enterprises,
Rep by its Hnjaram, Proprietor
62/2, Ram Pillai Street, Anandanpet,
Salem-2 --do-- WP.6240/05

M/s.Bombay Fancy Stores
rep by Ramesh Kumar partner,
83,N.S.C.Bose Road, chennai-79 --do-- WP.6241/05

M/s.Mahadev Enterprises,
Rep by A.Tejaram Proprietor,
245/G, Old Sub Jail Road,
New Pet, Krishnagiri --do-- WP.33965/05

M/s.Sri Lakshmi Agencies,
rep by B.Hariram Proprietor,
58/5, Appasamy Street, Shevapet,
Salem-2 --do-- WP.35909/05

M/s.Sri Jaya Murugan Granites,
Rep by its Managing partner sri p.Murugesan,
83/A(upstairs) 7th cross, Amman Nagar,
Kattur, Trichy-19. --do-- WP.9240/06

M/s.King Filament,
Rep by its partner Thiru T.S.R.Jayachandran
No.15-A, News Ramnad Road, Madurai-9 --do-- WP.9865/06

M/s.Vishnuautomation
Rep by its partner Thiru S.Saravanan,
No.1-45, New Thillai BNagar, 2nd Avenue,
4th Cross, Marudamalai main Road,
P.N.Pudur Post, Coimbatore-41 --do-- WP.9866/06

M/s.SRC.Projects Pvt Ltd.,
Rep by its Chief Executive Mr.M.paramasivam
4-B,Lakshmipuram,GandhiRoad,
Salem-636 007 --do-- WP.42549/06

M/s.P&C Construction (p) Ltd.,
Rep by its Managiong Director Mr.Chinnasamy
P&C Towers, II Floor No.140 Perundurai
Road, Erode-638 011 Erode District --do-- WP.2963/06

Sulochana Cotton Mills (P) Ltd.,

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426 & 424, Kamaraj Raod,
tirupur 641 604 by its Managing
Director S.Krishnakumar --do-- WP.4105/06

M/s.Expert Engineering,
rep by its proprietor Mr.N.Ravikumar,
No.31 PRV Buildings 10/1-2 Kalingarajan
Street, Ramnagar, Coimbatore-9
Coimbatore District --do-- WP.4168/05

M/s.ABI Showatech, India Ltd.,
67, Chemiers Road, Chennai 600 028 --do-- WP.4277/05

M/s.Solankistores, Rep by M.Hanuman
sigh,Proprietor, Previously at 108B,
devanaicken Street, Shevapet,
Salem636 002. Now at 10/5 Venkatraman Street,
Shevapet, Salem 636 002. --do-- WP.1415/06

M/s.Tvl.T.T.K Prestige Ltd.,
82 & 83 Sipcot Inudstrial Complex,
Hosur-635 126 --do-- WP.518/06

Tvl.VMT Steel Rolling Mills (P) Ltd.,
Rep by The Managing Director,
Avarangampalayam, Salem Main Road,
Mavelipalayam Post, Sankari,
Salem District 637 301 --do-- WP.18073/05

--VS--

The State of Tamilnadu,
represented by the Secretary
to Government, Department of
Commercial Taxes and Religious
Endowment Department, Fort St.George,
Chennai- 600 009.

1st respondent in WA Nos.1320 & 1321 and of 2006 and WP Nos.13457 of 2002, 14246 of 2002, 14579, 14580,14593,15298,15340,15809,15810,15830,15833,15862,15896,15898,15902,15908, 16430 to 16434 of 2002,16959 to 16963 of 2002, 16469 to 16472 of 2002,18225,19003,19284 to19286 of

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2002,19356,19958/02,19959,20054,20055,
20056,20057,20332,20446,20738,20790to
20793,21566,21655,21855,
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23941 to 23943 of
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29963,30532,30906,31195,31198,31241,316
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5to34407of
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2002,23642/02, 23908 to 23919 of 2002,
31887,34304,
35388,35866,35891,35896,38183, 38261,
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59, 61, 565, 695,
790,979,1155,1259,2293,2740,3779,
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25658, 25743,26667, 29057, 29920, 30496, 31084, 37668, 37669, 39628, 1317, 1372, 1380, 1513, 2336, 2337, 14522, 14644, 14645, 14646 & 14647 of 2004, 23099/05, 6247/04, 6315 to 6319 of 2004, 7091/04, 7092/04, 204/05, 239/05, 240/05, 1116/05, 1117/05, 1118/05, 24699/05, 13913/04, 14316/04, 14317/04, 14372/04, 14420/04, 14421/04, 16599, 18736, 19561/04, 22325, 22660, 23333, 23846 & 25029/04, 28720/03, 21903/05, 21922/05, 22031 & 22032 of 2005, 22638, 22795, 5566, 5627, 5656, 5675, 5676, 10410, 10437, 9717, 9582, 10595, 9611, 9767, 10804, 13335, 15999 & 16082/05, 25387/04, 8406/05, 8644/05, 8848, 10174/05, 10413 & 10414 of 2005, 5840/04, 19677/05, 19678/05, 12938/05, 11800/05, 19680, 33105/04, 33106/04, 34410/04, 34411/04, 35479, 35776, 3739, 37140 and 37141 of 2004, 10075/05, 12027, 20790, 20956, 24190, 24547, 24652, 24997, 39301, 39302, 39647, 39648, 39841, 39842 and 40150 of 2005, 320/06, 8075/04, 489/06, 1030/06, 1031/06, 1351/06, 1474/06, 1642 to 1644 of 2006, 4186/06, 4655/06, 4945/06, 12451 to 12454 of 2004, 22359/04 39422/05, 39423/05, 7804/04, 2674, 12675, 15960 & 15963 of 2004, 2150 & 2151 of 2005, 1912 of 2004, 2443/04, 16083/05, 16084/05, 15045 of 2004, 36484/04, 16250/05, 29684/05, 3385/06, 8948/06, 9000/06, 40118/06,15864/05, 15865/05, 15135/04, 19131/04, 1935/05,6236/05, 6240/05, 6241/05,33965/05, 35909/05, 9240/06, 9865, 9866, 42549 & 42963 of 2006, 4105/05, 4168/05, 4277/05, 1415/06, 1518/06 and 18073/05.

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Respondent in WP.Nos. 14247, 14581 of 2002, 2691, 2692 & 7472 of 2004,

2nd Respondent in WP.Nos 18871, 18872, 18873, 18874, 18894, 18895 to 18905 of 2002, 19570/02, 21268/02, 21816 of 2002 to 21819/02, 22016/02, 22023/02 to 22027 of 2002, 22039 to 22043 of 2002, 22072 to 22075 of 2002, 22260, 22285 to 22287 of 2002, 22288 to 22291 of

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2002, 22304, 22519, 22521, 22541 to 22545, 22597, 22679 to 22685, 22738, 23103, 23140, 23553, 23554, 25346, 30035, 30668 to 30673 of 2002, 31535 to 31540 of 2002 31541 to 31544/02, 32734, 32735, 34313, 22961, 24352, 36273/02, 37660, 37718, 38430, 40280, 3555, 35691, 39051, 39392, 20229, 31808, 31809, 34788, 34789, 35847, 39319, 39320, 42261, 45332 46651 of 2002, 392/03, 813,816, 817, 818, 824, 827, 1031, 2201, 2313, 3353, 4113, 5458, 5459, 7148, 9743, 10429, 12698, 12969 & 12970 of 2003, 13279, 14057, 15575 to 15578 of 2003, 16816, 16926, 18213, 18871, 24069, 24536, 24540, 29252, 29847, 32823, 32824, 32826, 32846, 32850, 32851, 36990 to 36992,33608 & 38690 of 2003, 510/04, 38057/03, 15227/02, 21192/04, 30678/03, 595/05, 5880/04, 10655/04, 13278/04, 28028/04, 28029/04, 28048/04, 28049/04, 28050/04, 28051,28052 & 28200 of 2004, 29789/04, 29870/04, 24635/04, 26668/04, 30282/04, 30283, 31210 & 38420 of 2004, 21581/05, 1976/04, 905/05, 13325/04, 14328/04, 28971 to 28973 of 2004, 23881/05, 23882/05, 23923/05, 13335/04, 20756/04, 20757 of 2004 & 18073/05

3rd respondent in W.P.Nos 19842 of 2003, 596/05, 597/05, 27709/04.

The Commercial Tax Officer,
Velandipalayam Assessment Circle,
Coimbatore. .... 2nd respondent ;in WA.No. 1320 & 1321 of 2006.

The state of Tamilnadu,
Represented by
The Chief Secretary to Govt
of Tamilnadu, Secretariat,
Chennai. .... Ist respondent in WP.Nos, 12553, 12554, 12555, 15667, 15668,& 15669 of 2002.
2nd Respondent in WP.No. 36503/02.

The Commercial Tax Officer,
Thiruvottiyir Assessment Circle,
Tiruvottiyur,
chennai. ....2nd respondent in WP.No 12553/02 12554 & 12555/02

The Commercial Tax offcier,
Cuddalore Town, Cuddalore,
Tamilnadu, ....2nd respondent in WP.No 13457/02

The Commercial Tax Officer,
Explanade II & Esplanade I
Assessment Circle, Chennai ....2nd Respondent in WP.No 14246/02, 29915/04

The Deputy Commercial Tax Officer
Krishnagiri. . ...2nd Respondent in WP.No. 14579 of 2002.

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The Commercial Tax Officer,
Hosur, Dharmapuri District. ....2nd Respondent in WP.No.14580/02, 29937/02.

The Commercial Tax Offcier,
Kuzhithurai, ....2nd Respondent in WP.No. 14593/02

The Commercial Tax Officer,
Kongunagar Assessmentm Circle,
Commercial Taxes Building,
Tirupur . ....2nd Respondent in WP.No.15298 & 35866/02,19095/04,38858, 37298 & 1380/04

The Assistant Commissioner (CT)
Fast Track Assessment Circle-I,
Balasundaram Road, Coimbatore. ....2nd Respondent in WP.No.15340/02, 15630/02, 15908, 16960, 16469, 35776 & 39275 of 2002, 11327/03

The Commercial Tax Officer,
Koyambedu Assessment Circle,
426, Poonamallee High Road,
Maduravoyal, Chennai. ....2nd Respondent in WP.No.15667/02, 15668,& 15669/02, 11624/03, Ist respondent in WP.No. 22679, 35691/02 & 12968/03.

The Commercial Tax Officer,
Valluvarkottam Assessment Circle,
620, Anna Salai,
Chennai- 600 006. ....2nd Respondent in WP.No.15809/02, 46445/02, 320/06

The Commercial Tax Officer,
Nandanam Assessment Circle,
Greenways Road, Raja,
Annamalaipurmam,
Chennai 600 028 ....2nd Respondent in WP.No.15810/02

The Commercial Tax Officer,
Shevapet Circle, Salem
Shevapet (North)Fort Main Road,
Salem ....2nd Respondent in WP.No.15833/02, 20792/02,44510/02,1474/02,35909/05.
Ist respondent in WP.No 28972/04,
3rd Respondent in WPNo. 1415/06

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The Assistant Commissioner (CT)
Central Assessment Circle-I
Coimbatore. ....2nd Respondent in WP.No.15862/02

The Commercial Tax Officer,
Podanur Circle, Coimbatore. ....2nd Respondent in WP.No.15896/02, 5296/04, 24178/04

The Commercial Tax Officer,
Koyembedu Assessment Circle
426, Poonamallee High Road,
Maduravoyal, Chennai ....2nd Respondent in WP.No.WP.No.15667/02 15668 & 15669/02, 11624/03, Ist Respondent in WP.22619, 35691/02, 12968/03,

The Deputy Commercial
Tax Officer,
Palladam Assessment Circle, ....2nd Respondent in WP.No. 15898/02, 36153, 7421/04, 28028, 28029/04, 8631/03 & 24547/05.
The Commercial Tax Offcier,
Perur Circle, Coimbatore. ....2nd Respondent in WP.No.15902/02, 23390/03, 26149/05 & 27175/04

The Commericla Tax Officer,
Velandipalayam Circle,
Coimbatore. ....2nd Respondent in WP.No.16430/02

The Deputy Commercial Tax Officer,
Tirchengode, (Town) Sankari Road,
Tiruchengode - 637 211. ....2nd Respondent in WP.No.16431/02 & 16434/02

The Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore. ....2nd Respondent in WP.No. 16432/02, 39647/05 & 39648/05, Ist Respondent in WP 18227/02.

The Commercial Tax Offcier,
Saibhabe Colony Circle,
Coimbatore ....2nd Respondent in WP.No.16433/02 10362/04, 29789/04

The commercial Tax Officer,

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Avinashi Assessment Circle,
Coimbatore. ....2nd Respondent in WP.No.16959/02, 16962/02, 16472, 18225/02, 19284/02, 20055,20058/02

The Deputy Commercial Tax Officer,
Dindigul Rural, Dindigul. ....2nd Respondent in WP.No.16961/02, 39276/02, 39277,39278,39428 to39431/02,

The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore. ....2nd Respondent in WP.No.16470/02 16471/02, 37078/02

The Depty Commercial Tax Officer,
Dharampet, Gudiyatham (East) ....Ist Respondent in WP.No. 18871/02

The Deputy Commercial Tax Officer,
Pitchanur, Gudiyatham ....Ist Respondent in WP.No.18872/02 18899/02 & 18905/02

The Commercial Tax Officer,
Vellore south Circle,
Fort Round, Vellore. ....Ist Respondent in WP.No.18873/02 18874/02, 18901/02, 18903/02, 18904, 39392, 31808 & 31809 of 2002, 2nd respondent in WP.No.27000/03.

The Commercial Tax Officer,
Washermanpet -II Assessment
Circle - No.20,
Kummalamman Koil Street,
Chennai 600 081 ....Ist Respondent in WP.No.18894/02 18895/02, 18896/02, 18897/02, 22031 & 22032/05

The Commercial Tax Officer,
Perambur II Asessment Circle,
Chennai - 600 011 ....Ist Respondent in WP.No.18898/02, 45066/2002

The Deputy Commercial Tax Officer,(East),
Gandhi Road, Nadupet, Gudiyattam .... Ist Respondent in WP18900/2002

The Commercial Tax Officer,
66/12B, Sama Nagar, Tirupattur. .... Ist Respondent in WP 18902/2002

The Commercial Tax Officer,

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T. Nagar, East Assessment,
Circle, Greenways Road,
Raja Annamalaipuram,
Chennai -028.
(T. Nagar South) ....2nd Respondent in WP 19003/02 24419 & 24420/02. 37934/02, 977/04, 8964/04, 24190/05, 4655/06, Ist Respondent in WP.No. 41364/02 & 30678/03.

The Commercial Tax Officer,
Tiruppur Rural Tirupur, ....2nd Respondent in WP.No. 19285/02 5604/04

The Commercial Tax Officer,
Central-I Tirupur,
(Central II) ....2nd respondent in WP 19286/02 25373/02, 7623/03

The Deputy Commercial Tax Officer,
Kothavalchavadi Assessment Circle
Chennai ....2nd respondent in WP.No. 19326/02 Ist Respondent in WP.No 31540/02

The Deputy Commericla Tax Officer,
Sriperumbudur Assessment Circle,
Varadharajapuram 602 103. ....2nd respondent in WP.No. 19356/02, 22304/02, 11625, 21315/03, 29920/04

The Commercial Tax Officer,
Palayamkottai,
Tirunelveli District ....Ist Respondent WP.No 19570/02, 22024,22025, 22026, 22027, 22039 & 22040, 22042, 22072, 22074, 22285 & 22289, 22290, 22542, 22597& 22542, 22597 & 22686 of 2002 2nd respondent in WP.No. 29679 of 2004.

The Commercial Tax Officer,
Sirkali ....2nd respondent in WP.nos 19958/02, 21655, 23263, 23264, 23265, 23266, 19955, 19957, 21723, 2290, 22542, 22597, 22682 of 2002

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The Commerical Tax Officer,
Loansquare-II,Assistant Circle,
Chennai-108 ....2nd respondent in WP.No. 19959/02, 33194, 33195 & 33197/02, 44473/02 44486/02 & 22660/04

The Commercial Tax Officer,
Thudiyalur Circle,

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Coibatore. ....2nd respondent in WP.Nos. 20054/202, 20056/02, 45191 & 45192 of 2002, 979/2003, 20767/203, 30144/03, 675/04, 22638/05 40150/05.

The Assistant Commissioner,
Fast Track Assessment Circle-II
Coimbatore District. ....2nd respondent in WP.No.20057/02, 22041/03, 38420 of 2004

The Commercial Tax Officer,
Park Town II Asessment Circle,
Chennai. ....2nd respondent in WP.No.20332/2002

The Deputy Commissioner of
Commercial Taxes,
Commercial Taxes Buildings,
Palayamkottai,
Tirunelveli. ....2nd respondent in WP.No.20466 of 2002
Ist respondent in WP.No. 22683/02, 22738

The Commercial Tax Offcier-I
Sowcarpet III, Assessment Circle,
Chennai (Sowcarpet -I) ....2nd respondent in WP.No.20738/02, 21815/02, 25021, 31198/02, 46689 46690/02, 26710/03, 22114/04, 204/05.

The Deputy Commercial Tax Officer,
Ganapathy Assessment Circle,
Coimbatore. ....2nd respondent in WP.No. 20790/02, 27575/04

The Commercial Tax Officer,
Dr. Nanjappa Road, Circle,
Coimbatore. ....2nd respondent in WP.No.20791/02

The Commercial Tax Officer,
P.N. Palayam Assessment Circle,
Coimbatore. ....2nd respondent in WP.No.20793/02, 23443/02, 35834/2004, 2154/04 11223/04 & 36484/04.

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The Commercial Tax Officer,
Tiruchy Road, Circle,
Coimbatore. ....2nd respondent in WP.No.3779/03, 3765/03, 9627/03, 13567/03, 14049, 2nd respondent 14316/04, 14421/04, 14050/03, 3721/04, 21162/04, 3931/04, 3931/05, 5605/04, 6315/04 to 6319/04.

Deputy Commercial Tax Oficer,
Gopal lane, Rangasamudram,
Sathyamangalam-2
Erode Dsitrict. ....2nd respondent in WP.No. 21268/02

The Assistant Commissioner (CT)
Fast Track assessment Circle-I,
Chennai, Fast Track Assessment
Circle-II ....2nd respondent in WP.No. 21566/02 40118/06, Ist respondent in WP.No. 5458/03 & 5459/03

The Commercial Tax Officer-I
Palani. ....Ind respondent in WP.No.21816 & 21817 of 2002, 2nd respondent in WP.Nos 36643/03, 3155/04 to 3157/04, 6548/04, 5143/04.

The Commercial Tax Officr,
Tiruchy Road, Circle, Coimbatore.
.... Ist Respondent in WP.No. 21818/02, 2nd respondent in WP.Nos 3779/03, 3765/03, 9627/03, 13567/03, 14049, 14050/03,3721/04, 21162/04, 3931/05, 5605, 6315 to 6319/04, 14316 & 14421 of 2004.

The Deputy Commercial Tax Offcier,
Tiruchendur. ....Ist respondent in WP.No.21819/02

The Deputy Commercial Tax Officer-II,
Commercial Tax Office,
Dindigul. ....2nd respondent in WP.No. 21828/02

Commercial Tax Officer,
Tiruparankundram Assessment
Circle, Madurai. ....Ist respondent in WP.No.22016/02
....2nd respondent in WP.No.7942/03, 3162/04

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The Deputy Commercial Tax Officer,
Town Assessment Circle,
Tirunelveli ....Ist Respondent in WP.No.22023/02
22043, 22286, 22681/02

The Deputy Commercial Tax Officer,
Gopold line, Rangasumudram,
Sathyamangalam. ....Ist Respondent in WP.No.22041/02

The Commercial Tax Officer,
N.H. Road, Circle,
Coimbatore. .... Ist Respondent in WP.No.22073/02

The Deputy Commercial Tax Officer,
Bazaar, Tirunelveli ....Ist respondent in WP.No.22075/02
22288 & 22684/02

The Commercial Tax Officer,
Adyar Assessment Circle,
Chennai (Adayar -II) '
(Adayar-I) ....Ist respondent in WP.No. 22260/02,
6192/04, 13335/04, 2nd respondent
in WP.61/03, 1155/03, 5566/05,
4277/05

The Commercial Tax Officer,
Tenkasi. ....Ist respondent in WP.No. 22287/02
22291/02 & 22544/02

The Commercial Tax Officer,
Thiruvellore Assessment Circle....2nd respondent in WP.No.22408/02

The Commercial Tax Officer,
Palakkarai I Assessment Circle,
Trichy, .... 2nd respondent in 22458/02

The Commercial Tax Officr,
Annasalai II, Assessment Circle,
Chennai. ....Ist respondent in WP.No. 22519/02

The Assistant Commissioner
of Commercial Taxes, Fast Track

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Assessment Circle-I
Greams Road, Chennai - 600006
.... Ist Respondent in WP.No. 22521/02, 22545/02

The Commercial Tax Officer,
Tirunelveli Junction Assessment
Circle, Tirunelveli. ....Ist respondent in WP.No. 22541, 22543/2002, 4113/03, 2nd respondent in WP.No. 36520/02

The Deputy Commercial Tax Officer,
Ambasamudaram Assessment Circle
....Ist Respondent in WP.No. 22680/02, 22685
2nd respondent in WP.No. 23943/02,
3rd respondent in WP.No. 38261

The Commercial Tax Officer,
Aruppukottai, ....2nd respondent in WP.No. 22956/02 to 22957/02
Ist respondent in WP.No. 32734/02, 1976/04, 2313/03, 24536/03, 24540/03, 13325/04

The Commercial Tax Officer,
Sivaganga ....2nd respondent in WP.No.22958/02

The Commercial Tax Officer,
Manali Asessment Circle,
Chennai. ....Ist respondent in WP.No. 23103/02, 510/04, 2nd respondent in WP 47051/02, 14328/04, 16083/05

The Commercial Tax Officer,
Sriperumbudhur Assessment Circle,
Varadharajapuram .... Ist respondent in WP.No. 23140/02
....2nd respondent in WP.No. 12769/04

The Commercial Tax Officer,
Perambur I Assessment Circle,

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Chennai - 600 011,
Perambur -II ....2nd respondent in WP.No.23175/02, 14372/04

....Ist respondent in WP.No. 31542/02

The Commercial Tax Officer,
Nungambakkam Asessment Circle,
Chennai - 600 031. ....2nd respondent in WP.No.23176/02, 29963/02, 23177/02

The Commercial Tax Officr,
Krishnagiri .... WP.No.Ist respondent in WP.No. 23553/02, 23554/02, 905/05 2nd respondent in WP.Nos, 1935/05, 33965/05.

The Commissioner of Commercial Taxes,
Chepauk, Chennai 600 005,....2nd respondent in WP.Nos. 237378 to 23742/02, 24181 to 24184/02, 24525, 24526, 31612, 31613, 31633, 32460, 32461, 32463, 32464, 29058, 29059, 29649, 29890, 32977, 34405, 34406, 34407, 39791/02, 23908 to 23919/02, 31887/02, 2293/03, 6184, 9134, 9908, 9909/03, 18068/03, 19842/03, 27049/03, 27050/03, 32777/03, 484/04, 3574/04, 24153/02 to 24168/02, 15453/04, 37582/04, 11740/04, 26122/05, 26123/025, 29617/04, 31084/04, 39628/04, 14522/04, 6247/04, 13335/05, 8644/05, 20956/05, 24652/05, 39422/05, 39423/05, 29684/05 and 15135/04.

The Commercial Tax Officer,
Oppanakara Street Circle,
Coimbatore. ....2nd respondent in WP.No. 23941 to 23942 of 2002,Ist respondent in WP.No. 28048/04

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The Commercial Tax Officer,
Vadapalani II Assessment Circle,
Chennai 600 006.Vadapalani -I
Vadapalani (CT-I) .... Ist respondent in WP.No. 24143/02,
2nd respondent in WP.No. 955/04
17163/04, 16599/04, 5656/05,
15999/05, 12027/05, 1642/06

The Commercial Taxes Officer,
Korattur Assessment Circle,
Chennai-600 080. ....2nd respondent in WP.Nop. 24385/02

The Commercial Tax Officer,
Tiruvannamalai II Assessment Circle,
Tiruvannamalai. .... Ist respondent in WP.No. 25346/02
....2nd respondent in WP.No. 3824/04

Deputy Commercial Tax Officer,
Kovilpatti-I Tuticorin District.
Kovilpatti-II ....Ist respondent in WP.No. 30035/02
....2nd respondent in WP.No. 7804/04

The Deputy Commercial Tax Officer,
Gobal Lane, Rangasumudram,
Sathyamandalam 638 402,
Erode District. ....2nd respondent in WP.No. 30532/02

The Deputy Commercial Tax Officer,
Woraiyur, Trichy IAC170
Assessemt Circle. .... Ist respondent in WP.No. 30668/02
....2nd respondent in WP.No. 38654/03

The deputy Commercial Tax Officer,
Kuralagam Assessment Circle, .... Ist respondent in WP.No. 30669/02

The Deputy Commercial Tax Officer,
Mannady East Asessment Circle,.... Ist respondent in WP.No. 30670/02

The Deputy Commercial Tax Officer,
Tondiarpet Assessment Circle. .... Ist respondent in WP.No. 30671/02
30673/02.

The Deputy Commercial Tax officr,
Washermenpet Assessment Circle ....Ist respondent in WP.No.
30672/02, 31536, 31537/02

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The Principal Commissioner (CT)
and Sepcial Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005 ....2nd respondent in WP.No.30906/05, 33099, 33100, 33101, 33102, 33103, 33104, 33105, 33106, 33107,33108, 34203, 39825, 34130, 34132, 34156,34159, 34162, 34173, 34186, 34402, 36707/02, 3rd respondent in WP.No. 38430/02, 37129 to 37132/02, 43800/02, 8608/03, 8124/03, 29277,

Ist respondent in WP.No 23988/04, 23989/04, 26440 & 26444/04

The Commercial Tax Officer,
Moore Market (South)
Asessment Circle 191, NSC. Bose
Road, Chennai -6000 001
Moore Market (North) ....2nd respondent in WP.No.31195/02 6241/05.

The Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore. ....2nd respondent in WP.No. 31241/02

The deputy Commerical Taxes Officer,
Peddunaickenpet North Assessment Circle,
Madras-1. .... Ist Respondent in WP.No. 31535/02

The Deputy Commercial Tax Officr,
Ponneri Taluk Assessment Circle....Ist Respondent in WP.No. 31538/02

....2nd respondent in WP.No. 1799/05

The Deputy Commercial Tax Officer,
Mannady West Asessment Circle. ....Ist respondent in WP.No. 31539/02

The Deputy Commercial Tax Officer,
Peddunaickenpet South Assessment Circle,
Waroo Complex, 191, NSC Bose Road,
Chennai-1. .... Ist respondent in WP.No. 31541/02

The Commercial Tax Officer,
Aminjikarai Assessment, Circle,
4th Floor, Kuralagam, Chennai-1.... Ist respondent in WP.No.

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31543/02,45332/02,29847/03,36992/03,
21581/05, 2nd respondent in WP.
11620/03.

The Deputy Commercial Tax Officer,
Vallaler Nagar Assessment Circle,
Chennai. ..... Ist respondent in WP.No. 31544/02

The Deputy Commercial Tax Officer,
Sankari Asesment Circle,
Sankari. ..... 2nd respondent in WP.No. 31690/02
18875/02

The Commercial Taxes Officer,
Vepery Assessment Circle,
Chennai -07. ....2nd respondent in WP.No.32425/02

The Commercial Tax Officer,
(Officer-I), Rajayapalayam. ....Ist respondent in WP.No.32735/02,
35847/02, 19842/03
Rajapalayam Assessment Circle,
T.P.Mills Road, Rajapalayam -626108
....2nd respondent in WP.No.28708/03,
28709/03, 989/04, 15487/04,
6915/04, 17096/04

The Commercial Tax Officer,
Harbour III Assessment Circle
NSC Bose Road, Chennai -600 108
(Harbour)-II ....2nd respondent in WP.No.33583/02,
37282/02, 4513/03, 17633/03
Ist respondent in WP.No. 13279/03
3rd respondent in WP.No. 10410/05

The Commercial Tax Officer,
R.S.Puram (West) Circle,
18, Balasundaram Road,
Coimbatore, 641018 R.S. (East)....2nd respondent in WP.No.34266/02,
32412/02, 565/03, 15707/04,
25291/04, 1117/05, 39841/05

The Commercial Taxes Officer,
Park Town-I Asessment Circle,
Chennai -600 007 ....2nd respondent in WP.No. 34283/02,
park town II 34284/02, 26949/04, 12573/04

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The Commercial Tax Officer,
Royapuram Assessment Circle,
No.3, II-Line Beach,
Chennai -600 001. .... Ist respondent in WP.No. 34313/02
....2nd respondent in WP.No. 23333/04

The Commercial Tax Officer-II
Virudhunagar ....2nd respondent in WP.No 34342/02

Assistant Commercial Tax Officer
Mylapore, Chennai. ....2nd respondent in WP.No.34343/02

The Assistant Commissioner
Fast Track Assessment Circle-IV
Chennai (Fast Track Assessment
Circle - I) Chennai-6. .... Ist respondent in WP.No. 22961/02
Respondent in WP.No. 28938/03

The Commercial Tax Officer,
Annasalai III, Assessment Circle,
Chennai. ....Ist respondent in WP.No.24352/02

The Commercial Tax Officer,
Ambattur Assessment Circle,
Villvakkam,Chennai. ....2nd respondent in WP.No.25068/02,
25150/03, 1644/06
.....Ist respondent in WP.No 38690/03,
27709/04

Commercial Tax Officer,
Guindy Assessment Circle, No.
46, Greenways Road,
Chennai 600 028 ....2nd respondent in WP.No.33875/02,
43800/02, 15492/04, 5840/04

The Commercial Tax Officer,
Ponneri Assessment Circle,
Ponneri ....2nd respondent in WP.No.34873/02,
11615/03, 35899, 1800/05.

Commercial Tax officr,
Vellore North Circle,
Fort Round, Vellore. ....Ist respondent in WP.No. 36273/02

The Commercial Tax Offcier,
Thirupparankundram Asessment
Circle, Madurai -20 ....2nd respondent in WP.No. 36519/02,

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36498/02, 10413/05, 10414/05

The Commercial Tax Officr
Thirumangalam Assessment Circle,
Madurai. ....2nd respondent in WP.No. 36521/02

The Commercial Tax Officer,
Evening Bazaar Assessment
Circle, NSC Bose Road,
Chennai -600 001. ....2nd respondent in wP.No. 37465/02

The Commercial Tax Officer,
Tirupur North Assessment Circle,
Tirupur
(Tiruppur -South) ....2nd respondent in WP.No. 37480/02,14644/04,24699/05,24997/05, 39301/05, 39302/05, 4945/06, 4105/05, Ist resondent in WP.No. 32826/03, 32846/03, 32850/03

The Commercial Tax Officer,
Hosur North Assessment Circle,
Dharmapuri District,
Hosur, 635 126
Hosur (South) ....Ist respondent in WP.No. 37660/02, 40099/02, 10429/03, 16816/03, 18213, 18871, 2nd respondent in WP.No.15865/05, 518/06.

The Commercial Tax Officer, IV
Sivakasi, Virudhunagar District.
(C.T.O.I) (CTO-II) ....Ist Respondent in WP.No. 37718/02 23923/05, 2nd respondent in WP.No. 34145/02, 2443/04

The Commercial Tax Officer
Esplanade I Assessment Circle.
No.3 Second Line Beach,
Chennai -600 001. ....2nd respondent in WP.No. 37778/02, 35554/02

The Commercial Tax Officr,
Harbour I Assessment Circle,
Chennai - 600 108. ....Ist respondent in W.No. 38430/02

The Commercial Tax Officer
(Rural) Tiruppur ....2nd respondent in WP.Nos 38855/02, 38857/02, 239/05

The Commercial Tax Officer,
Bazaar Assessment Circle,
Tiruppur. ....2nd respondent in WP.Nos 38856/02 37297/02, 6511/04, and 240/05

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The Commercial Taxes Officer,
Peddunaickenpet North Assessment
Circle, Chennai. ....2nd respodnent in WP.Nos 39832/02 to 39834/02, 11621, 11622, 11623 of 2003.

The Deputy Commercial Tax Officer,
Mudukulathur, Ramnad District. ....Ist Respondent in WP.No. 40280/02

The Commercial Tax Officer,
Porur Assessment Circle,
Chennai-87. ....2nd respondent in WP.Nos 33196/02, 38030/02, 11821/03 & 4676 of 2004

The Commercial Tax Officer-II
(FAC) Theni-2 Assessment Circle....Ist respondent in WP.Nos 35555/02, 13561 & 13562/04

The Commercial Tax Officer,
Thuckalay Assessment Circle,
Thuckalay,
Kanyakumari District. ..2nd Respondent in WP.36503/02.

The Commercial Tax Officer,
Tondiarpet Assessment Circle,
Kuralagam, Chennai 108. ..2nd Respondent in WP.No.37281/02, 42487/02, 59/03.
..1st Respondent in WP.No.39319/02, 15575/03, 15576, 15577, 15578/03.
..3rd Respondent in WP.No.47051/02.

The Commercial Tax Officer,
Kothavalchavadi Assessment Circle,
Chennai 1. ..2nd Respondent in WP.38214/02 and 44487/02.

The Commercial Tax Officer,
Ram Nagar Assessment Circle,
Coimbatore, ..2nd Respondent in WP.No.38270/02, 44470/02, 37669/04, 7353/05.

The Commercial Tax Officer,
Srirangam Assessment Circle,
Tiruchirapalli. ..1st Respondent in WP.No.39051/02, 29252/03.

The Commercial Tax Officer,
[Rural] Udumalpet [South]
Udumalpet, Udumalpet. ..2nd Respondent in WP.No.39279/02, 44412/02, 38093/03, 7091/04, 7092/04, 23988/04.

The Commercial Tax Officer,
Mylapore Assessment Circle. ..2nd Respondent in WP.No.39424/02, 13450/03, 20305/04,20306/04, 19131/04.

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The Commercial Tax Officer,
Palayamkottai Assessment Circle,
Palayamkottai. ..2nd Respondent in WP.No.39656/02.

The Deputy Commercial Tax Officer,
Chintadripet Assessment Circle,
Chennai 86. ..2nd Respondent in WP.No.40534/02, 13913/04.

The Commercial Tax Officer,
Royapettha II, Assessment Circle,
Chennai. ..2nd Respondent in WP.No.40895/02,28618/03.
[Royapettah I]

The Commercial Tax Officer,
Chitrakara Street,
Assessment Circle,
C.T.Building, Dr. Thangaraj Street,
Madurai 20. ..2nd Respondent in WP.No.19603/02.

The Commercial Tax Officer,
Sankari, Salem District. ..2nd Respondent in WP.No.19907/02,19931/02, 19932/02,and 18073/05.

The Commercial Tax Officer,
Erode, [Rural], Erode. ..2nd Respondent in WP.No.19920/02, 38024/04, 38033/04,27733/04, 22359/04.

The Commercial Tax Officer-1,
Sivakasi. ..2nd Respondent in WP.No.19956/02.

The Commercial Tax Officer,
Sankarankoil,
Tirunelveli District. ..1st Respondent in WP.No.20229/02, 7148/03.

The Commercial Tax Officer,
Royapettah Assessment Circle I,
No.46, Greenways Road,
Chennai 28. ..2nd Respondent in WP.No.23642/02, 44997/02, 21903/05.

The Commercial Tax Officer,
Madurai Rural [South]
Madurai. ..2nd Respondent in WP.34304/02, 38183/02.

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The Assistant Commissioner
of Commercial Taxes,
Fast Track Assessment Circle III,
PAPJM Building,
IV Floor, Greams Road,
Chennai 6. ..1st Respondent in WP.No.34788/02,
34789/02.

The Commercial Tax Officer,
Alandur Assessment circle,
Alandur, Chennai 16. ..2nd Respondent in WP.No.35388/02.

..1st Respondent in WP.No.24635/04.
The Commercial Tax Officer,
Hosur[South] Cirlce, Hosur,
Hosur[North]. ..2nd Respondent in WP.No.35891/02.
29657/03, 21922/05.
The Commercial Tax Officer,
Sowcarpet II Assessment Circle,
Chennai.
[Sowcarpet-I][Sowcarpet-II]
[Sowcarpet-III] ..2nd Respondent in WP.No.35896/02,
25151/03, 25152, 25153/03, 38442/03,
8848/05,12451/04 to 12454/04, 12674/04,
12675/04.

..1st Respondent in WP.No.13278/04,
28973/04.

The Asst. Commissioner of
Commercial Taxes,Tuticorin, ..2nd Respondent in WP.No.38261/02.

The Commercial Tax Officer,
Madurai. ..4th Respondent in WP.No.38261/02.

The Commercial Tax Officer,
Egmore I Assessment Circle,
Spurtank Road,
Chetpet, Chennai 31. ..Respondent in WP.No.38668/02.

..2nd Respondent in WP.No.11820/03,
28619/03.

The Deputy Commercial Tax Officer,
Hosur[North] Assessment Circle,
Hosur. ..Respondent in WP.No.38669/02.

The Commercial Tax Officer,

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Theni I, Assessment Circle. ..1st Respondent in WP.No.39320/02.

The Commercial Tax Officer,
Chepauk Assessment Circle,
Sri Mansion, 1st Floor,
Chennai 6. ..2nd Respondent in WP.No.41543/02.

The Commercial Tax Officer,
Gandhipuram Circle,
Coimbatore. ..2nd Respondent in WP.No.41712/02, 29267

..1st Respondent in WP.596/05,597/05

The Commercial Tax Officer,
Central Assessment Circle II,
Coimbatore. ..2nd Respondent in WP.No.41784/02, 41785/02.

The Commercial Tax Officer,
Mandaveli Assessment Circle,
Greenways Road, Chennai 28. ..1st Respondent in WP.No.42261/02, 45312/02.

The Commercial Tax Officer,
Luz Assessment Circle,
Greenways Road,
Chennai 28. ..2nd Respondent in WP.No.42749/02, 29913/03, 9156/04, 35776/04.

The Commercial Tax Officer,
Central II Circle,
Tiruppur. ..2nd Respondent in WP.No.44336/02 10437/05, 3385/06.

The Commercial Tax Officer,
Ice House Asst. Circle,
Greenways Road,
Chennai 28. ..2nd Respondent in WP.No.44511/02, 44512/02 & 13467/03.

The Commercial Tax Officer,
West Veli Street Circle,
Thangaraj Salai,
Madurai. ..2nd Respondent in WP.No.44697/02.

The Commercial Tax Officer,
Purasawalkam Assessment Circle III Floor,

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Kuralagam Annexe, Esplanade,
Chennai 108. ..2nd Respondent in WP.No.45408/02.

The Commercial Tax Officer,
Villivakkam Assessment Circle,
Chennai 49. ..2nd Respondent in WP.No.45943/02,
46010/02, 27/03, 29919/04 & 25658/04.

The Commercial Tax Officer,
Choolai Assessment Road,
No.200, Demellows Road,
Choolai, Chennai 112. ..1st Respondent in WP.No.46651/02.

..2nd Respondent in WP.No.11494/04.

The Commercial Tax Officer,
Evening Bazaar Assessment Circle,
Chennai. ..2nd Respondent in WP.46691/02, 11412/04.

The Commercial Tax Officer,
Royapuram Assessment Circle,
Chennai. ..1st Respondent in WP.No.392/03.

The Commercial Tax Officer,
Esplanade II Assessment Circle,
Chennai. ..2nd Respondent in WP.No.695/03.

The Commercial Tax Officer,
Ayanavaram Assessment Circle,
III Floor, Kuralagam Annexe,
Esplanade, Chennai 108. ..2nd Respondent in WP.No.790/03,
12969/03, 12970/03, 24199/04.

The Commercial Tax Officer,
Thiruvanmiyur Assessment Circle,
Chennai 18. ..1st Respondent in WP.No.813/03,
816/03, 817/03, 818/03, 824/03,
827/03, 1031/03, 23882/05.

The Deputy Commercial Tax Officer,
Sripuerumbudur Assessment Circle,
Poonamallee, Chennai 56. ..2nd Respondent in WP.No.1259/03.

The Commercial Tax Officer,
Palakkarai II, Assessment Circle,
Trichirapalli. ..1st Respondent in WP.No.2201/03.

The Commercial Tax Officer,

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Saligramam Assessment Circle,
No.20, 88th Street,
Ashok Nagar, Chennai 83. ..2nd Respondent in WP.2740/03, 13960/03, 30337/03.

Deputy Commercial Tax Officer,
Anna Salai III,
[Anna Salai-II]
Assessment Circle, Sir Mansion I Floor,
621, Anna Salai,
Chennai 6. ..1st Respondent in WP.No.3353/03.

..2nd Respondent in WP.No.3513/03.

The Commercial Tax Officer,
Trichy. ..3rd Respondent in WP.No.8608/03, 8124/03, 29277/03.

The Deputy Commercial Tax Officer,
Madurantakam Assessment Circle,
Madurantakam. ..2nd Respondent in WP.7587/03, 24119/03.

The Commercial Tax Officer,
Dindigul, (Dingigul Rural). ..2nd Respondent in WP.No.8220/03, 8221/03, 1546/04.

The Commercial Tax Officer,
Tambaram I Assessment Circle,
Chennai 44, Tambaram II. ..2nd Respondent in WP.No.9244/03, 16659/03, 28289/03.

The Deputy Commercial Tax Officer,
Gudalur. ..2nd Respondent in WP.No.9571/03.

The Commercial Tax Officer,
Commercial Taxes Building,
Salem Rural, Fort Main Road,
Salem 636001. ..1st Respondent in WP.9743/03, 38608/03.
..2nd Respondent in WP.No.3929/2004.

The Commercial Tax Officer,
Pollachi Rural, Pollachi,
Polachi [East]. ..2nd Respondent in WP.No.10601/03, 2693/04, 21026/04, 27485/04.

The Additional Deputy Commercial Tax Officer,

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Thudiyalur Assessment Circle,
Coimbatore. ..2nd Respondent in WP.11326/03.

The Commercial Tax Officer,
Alwarpet Assessment Circle,
46, Greenways Road,
Chennai 28. ..2nd Respondent in WP.No.11450/03, 29476/03, 29497, 9717/05.

The Commercial Tax Officer,
Veperi Assessment Circle,
Chennai 7. ..2nd Respondent in WP.No.11616/03.

The Commercial Tax Officer,
Karur [South] Assessment Circle,
Karur, Karur [East]. ..2nd Respondent in WP.No.11822/03, 11823/03, 11824/03, 29085/03, 7418/04, 22614/04, 23989/04.

The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai. ..1st Respondent in WP.No.14057/03.
..Respondent in WP.23309/03.
..2nd Respondent in 25743/04.

Deputy Commercial Tax Officer III,
Sivakasi. ..2nd Respondent in WP.16757/03.

The Deputy Commercial Tax Officer,
Arakonam Vellore District. ..1st Respondent in WP.No.16926/02, 31210/04.

The Deputy Commercial Tax Officer,
Nilakottai. ..2nd Respondent in WP.No.22039/03, 22040/03, 14645/04, 37139/04.

The Deputy Commercial Tax Officer,
Tiruchendur. ..1st Respondent in WP.No.24069/03.

The Commercial Tax Officer,
[South] Greams Road,
Chennai 6. ..2nd Respondent in WP.No.24745/03.

The Regional Transport Officer,
Chennai [West], Chennai 78. ..3rd Respondent in WP.No.24745/03.

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The Deputy Commercial Tax Officer,
Harur, Dharmapuri District. ..3rd Respondent in WP.27049/03, 27050/03.

The Commercial Tax Officer,
Godown Assessment Circle,
Chennai 600 108. ..2nd Respondent in WP.27479/03.

The Commercial Tax Officer,
Perundurai Assessment Circle,
Erode, Tamil Nadu. ..2nd Respondent in WP.No.27803/03, 1527/05.3rd Respondent in wp.8644/05,

The Assisstant Commissioner of Commercial Taxes,
Zone VII, Greams Raod,
Chennai 6. ..1st Respondent in WP.No.28289/03.

Deputy Commercial Tax Officer,
Main Road,Shencottah. ..2nd Respondent in WP.No.30886/03, 2014/04, 30636/03.

..Respondent in WP.No.38543/03, 38544/03.

The Deputy Commercial Tax Officer,
Dindigul, Dindigul [Rural]. ..2nd Respondent in WP.No.32767/03, 14646/04, 14647/04, 23841/04, 22795/05, 9582/05, 15960/04.

The Deputy Commercial Tax Officer,
Tirupur North Circle,
Commercial Taxes Building,
Kumman Road, Tirupur. 1st Respondent in wp .no.32823/03,

The Commercial Tax Officer,
Tirupur Lakshmi Nagar circle ,
Nehru Street, Tirupur, ..1st Respondent in WP.No.32824/03.
..2nd Respondent in WP.No.37989/03, 20764/05, 20765/05, 27827/04, 27829/04, 22791/04, 19561/04,10171/05, 20790/05.

The Commercial Tax Officer,
Avinashi Circle, North Car Street,
Avinashi 641 654. ..1st Respondent in WP.No.32851/03.

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..2nd Respondent in WP.No.1175/04, 4730/04.
..Respondent in WP.No.37208/2003.

The Commercial Tax Officer,
Rasipuram. ..2nd Respondent in WP.No.33271/03, 33319/03.
..1st Respondent in WP.No.3858/03.

The Commercial Tax Officer,
Ganapathy Circle,
Coimbatore. ..2nd Respondent in WP.No.29266/03, 2839/04,37807/03.

The Commercial Tax Officer,
Arisapalayam Circle,
Salem. ..2nd Respondent in WP.No.35971/03, 35972, 35973, 35994, 36115, 36493, 36758/03, 1204/04, 22437/04, 19677/05, 19678/05.

The Commercial Tax Officer,
Salem Town North,
Salem.

Salem [Rural] Fort Main Road,
Salem 636 001,
Salem South. ...2nd Respondent in WP.36078/03, 1713/04, 3091/04, 7341/04, 2153/04, 19680/05, 42549/06.
1st Respondent in WP.No.38057/03.

The Commercial Tax Officer,
Kangeyam. ..2nd Respondent in WP.No.36522/03, 11239/04, 13630/04, 37668/04, 14317/04.

The Commercial Tax Officer,
Choolai Assessment Circle,
200, Demellous Road,
Choolai, Chennai 600112. ..1st Respondent in WP.No.36990/03, 36991/03.

The Commercial Tax Officer,
Mannadi West Assessment Circle,
Wavoo Complex,
Chennai-600001. ..2nd Respondent in WP.No.37026/2003.

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The Deputy Commercial Tax Officer,
Udumalpet [North]. ..2nd Respondent in WP.No.38653/03.

The Commercial Tax Officer,
Thiruvanmiyur Assessment Circle,
Chennai 18. ..2nd Respondent in WP.No.38802/03.

The Commercial Tax Officer,
Chittode Circle, Erode. ..2nd Respondent in WP.No.158/04
15110/04, 6440/04, 5627/05, 5675/05.

The Commercial Tax Officer,
Vengalakadai Street Circle,
Madurai 20. ..2nd Respondent in WP.No.223/03,
22325/04.

The Deputy Commercial Tax Officer,
Attur[Town]. ..2nd Respondent in WP.No.1714/04.

The Commercial Tax Officer,
Thiruchengode, [Rural],
Namakkal District. ..2nd Respondent in WP.No.2515/04,
15634/04, 21196/04, 6549/04, 6550/04,
9078/04, 27993/04, 27994/04, 1372/04,
12938/05.

The Commercial Tax Officer,
Periya Agraharam Assessment Circle,
Erode. ..2nd Respondent in WP.No.2960/04,
7340/04.

The Commercial Tax Officer,
Mettupalayam Road Circle,
Coimbatore 641 018. ..2nd Respondent in WP.No.3153/04,
3154/04, 3158/04, 15711/04, 26147/05,
25650, 5676/05, 33106/04.

The Commercial Tax Officer-1,
Theni. ..2nd Respondent in WP.No.3161/04,
3163/04, 13561 & 13562/04.

The Deputy Commercial Tax Officer,
Sathyamangalam 638402,
Erode District. ..2nd Respondent in WP.No.3574/04.

The Commercial Tax Officer,
Omalur Circle, Omalur,

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Salem. ..2nd Respondent in WP.No.3716/04, 27017/04, 26148/05.

The Commercial Tax Officer,
Namakkal Town, Namakkal,
Namakkal Rural. ..2nd Respondent in WP.No.37752/03, 13279/04, 2337/04.

The Commercial Tax Officer,
Srirangam. ..1st Respondent in WP.No.28971/04.
..2nd Respondent in WP.No.37768/03.

The Commercial Tax Officer,
Mahal Assessment Circle,
Madurai. ..2nd Respondent in WP.37798/03.

The Commercial Tax Officer,
Brough Road Circle,
Erode. ..2nd Respondent in WP.No.15912/04, 42963/06.

The Deputy Commercial Tax Officer,
Papanasam. ..1st Respondent in WP.No.21192/04, 21193/04.

The Deputy Commercial Tax Officer,
Tuticorin III Assessment Circle,
Beach Road, Tutirocin - I. ..2nd Respondent inWP.No.21246/04, 1144/05,1145/05, 1458/04, 1495/05, 35479/04.

The Commercial Tax Officer,
Tirupur, Central II,
Assessment Circle,
Tiruppur, (Central I). ..2nd Respondent in WP.No.26042/04, 26043/04, 26044/04, 35055/03, 4679/04, 5785/04, 11224/04.
..1st Respondent in WP.No.5880/04, 10655/04.

The Commercial Tax Officer,
Tamil Sangam Assessment Circle,
Madurai. ..2nd Respondent in WP.No.28718/04.

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The Commercial Tax Officer,
Tiruppur [North], Tirupur,
Coimbatore.
[Tiruppur], Tiruppur [Rural] ..2nd Respondent in WP.No.36909/03, 37626, 8719/04, 9806/04, 9980/04, 27149/04, 1513/04.

The Commercial Tax Officer (North)
Shanthi Nagar, Hosur,
Dharmapuri District. ..2nd Respondent in WP.No.22292/04.

The Commercial Tax Officer,
Porur Assessment Circle,
Porur, Chennai. ..1st Respondent in WP.No.39534/04.

The Commercial Tax Officer-1,
Pudukottai. ..2nd Respondent in WP.No.12770/04, 32662/05, 27835/04, 29057/04, 18736/04, 34411/04, 8948/06.

The Deputy Commercial Tax Officer,
Avinashi. ..2nd Respondent in WP.No.3930/05.

The Additional Deputy Commercial
Tax Officer, R.G.Street Circle,
Coimbatore. ..2nd Respondent in WP.No.18864/05.

The Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore 18. ..2nd Respondent in WP.No.18873/05, 18874/05, 30564/05.

The Commercial Tax Officer,
Nethaji Road Circle,
Erode. ..2nd Respondent in WP.No.100/05, 28051/04.

The Commercial Tax Officer,
Thudiyalur Circle,
Coimbatore. ..2nd Respondent in WP.No.595/05.

The Deputy Commercial Tax Officer,
[Enforcement] Group I,
Coimbatore. ..2nd Respondent in WP.No.596/05, 597/05.

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The Commercial Tax Officer,
Palladam Assessment Circle,
Palladam 641 664. ..2nd Respondent in WP.No.5297/04, 1116/05, 10075/05.

The Deputy Commercial Tax Officer,
Dharapuram Assessment Circle,
Dharapuram. ..2nd Respondent in WP.NO.5298/05.

The Deputy Commercial Tax Officer,
Gobichettipalayam, Erode District. ..2nd Respondent in WP.No.7453/04.

The Deputy Commercial Tax Officer,
Melur Assessment Circle,
Madurai Dist. ..2nd Respondent in WP.No.9393/04.

The Commercial Tax Officer,
Madurai Rural [South]
Madurai 20. ..2nd Respondent in WP.No. 9620/04.

The Additional Deputy Commercial Tax Officer,
Commercial Tax Officer,
Srivilliputhur. ..2nd Respondent in WP.No. 13631/04.

The Deputy Commercial Tax Officer,
Group III[South], Enforcement,
Chennai 600006. ..2nd Respondent in WP.No.27709/04,

The Commercial Tax Officer,
Tirunelveli Bazaar Circle,
Tirunelveli. ..1st Respondent in WP.No. 28049/04.

The Commercial Tax Officer,
Kumbakonam Circle IV,
Kumbakonam. ..1st Respondent in WP.No. 28050/04.

The Commercial Tax Officer,
Woraiyur Circle,
Trichi. ..1st Respondent in WP.No.28052/04, 26668/04
..2nd Respondent in WP.No. 26667/04.

The Deputy Commercial Tax Officer - II,
Sivakasi,[Circle-I] ..1st Respondent in WP.No.28200/04.
..2nd Respondent in WP.No.5644/04.

The Deputy Commercial Tax Officer,
Dharapuram. ..2nd Respondent in WP.No. 28361/04

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The Commercial Tax Officer,
Palladam, Coimbatore. ..2nd Respondent in WP.No. 29469/04, 1118/05.

The Commercial Tax Officer,
Ranipet Assessment Circle,
Ranipet. ..1st Respondent in WP.No. 29870/04.

The Commercial Tax Officer,
Coimbatore. ..2nd Respondent in WP.No. 5144/04, 10804/05.

The Commercial Tax Officer,
Dr. Nanjappa Road Circle,
Coimbatore. ..2nd Respondent in WP.No.22793/04, 22794/04.

The Deputy Commercial Tax Officer[North],
Tiruppur. ..2nd Respondent in WP.No. 22948/04.

The Commercial Tax Officer,
Krishnagiri Circle,
Krishnagiri. ..1st Respondent in WP.No. 30282/04, 30283/04.
..2nd Respondent in WP.No. 11800/05.

The Commercial Tax Officer,
Mylam I Assessment Circle,
Trichy. ..2nd Respondent in WP.No. 30496/04.

The Commercial Tax Officer,
Annadhanapatty Circle,
Salem. ..1st Respondent in WP.No. 1317/04.

The Commercial Tax Officer,
Bazaar Circle, Salem. ..2nd Respondent in WP.No.23099/05

The Asst. Commercial Tax Officer,
Palladam. ..2nd Respondent in WP.No. 14420/04.

The Commercial Tax Officer,
Chengalpattu Assessment Circle,
Chengleput 603209. ..2nd Respondent in WP.No. 25029/04.

The Commercial Tax Officer,
Vallalar Nagar Assessment Circle,
Chennai. ..2nd Respondent in WP.No. 28720/03,

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The Deputy Commercial Tax Officer,
Tiruvallur Assessment Circle,
Tiruvallur. ..1st Respondent in WP.No. 23881/05.

The Assistant Commissioner,
[CT] Zone I, Chennai. ..2nd Respondent in WP.No. 10410/05.

The Deputy Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore. ..2nd Respondent in WP.No.10595/05, 9797/05, 1643/06.

The Deputy Commercial Tax Officer,
Avinashi Circle,
Coimbatore. ..2nd Respondent in WP.No. 9611/05.

The Deputy Commercial Tax Officer,
Vepery Assessment Circle,
Chennai. ..2nd Respondent in WP.No.16082/05.

The Commercial Tax Officer,
Periamet Assessment Circle,
3, Ritherdon Annexe,
Periamet, Chennai 600007. ..2nd Respondent in WP.No. 25387/04.

The Deputy Commercial Tax Officer,
Sokkikulam Circle, Madurai. ..2nd Respondent in WP.No. 8406/05.

The Deputy Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore. ..2nd Respondent in WP.No. 33105/04, 2151/05.

The Deputy Commercial Tax Officer,
Arisapalayam Circle,
Salem 5. ..2nd Respondent in WP.No. 34410/04.

The Commercial Tax Officer,
Singarathope Circle,
Trichy. ..2nd Respondent in WP.No. 37140/04.
& 37141/04.

The Deputy Commercial Tax Officer,
Podanur Circle,
Coimbatore 18. ..2nd Respondent in WP.No. 39842/05,8075/04.

The Deputy Commercial Tax Officer,

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R.S.Puram [East] Circle,
Coimbatore 641 018. ..2nd Respondent in WP.No. 489/06, 1351/06.

The Deputy Commercial Tax Officer,
Velandipalayam Circle,
Coimbatore. ..2nd Respondent in WP.No.1030/06.

The Deputy Commercial Tax Officer,
Salem Assessment Circle,
Salem. ..2nd Respondent in WP.No. 1031/06.

The Deputy Commercial Tax Officer,
Coonoor. ..2nd Respondent in WP.No. 4186/06.

The Commercial Tax Officer,
Singanallur Circle,
Coimbatore. ..2nd Respondent in WP.No. 15963/04.

The Commercial Tax Officer,
Velachery Assessment Circle,
Chennai-600061. ..2nd Respondent in WP.No. 26440/04, 26444/04.

The Deputy Commercial Tax Officer,
Mettupalayam. ..2nd Respondent in WP.No. 2150/05.

The Deputy Commercial Tax Officer,
Nethaji Road,
Assessment Circle, Madurai. ..2nd Respondent in WP.No. 1912/04.

The Commercial Tax Officer,
Tuticorin. ..2nd Respondent in WP.15045/04.

The Deputy Commercial Tax Officer,
Oppanakara Assessment Circle,
Dr. Balasundaram Road,
Coimbatore 18. ..2nd Respondent in WP.No. 16250/05.

The Deputy Commercial Tax Officer,
Kulithalai,
Karur District. ..2nd Respondent in WP.No. 9000/06.

The Commercial Tax Officer,
Tirupattur, Vellore District. ..2nd Respondent in WP.No. 15864/05.

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The Deputy Commercial Tax Officer,
Egmore II, Assessment Circle,
Egmore, Chennai 8. ..2nd Respondent in WP.No. 15865/05.

The Deputy Commercial Tax Officer,
Godown Assessment Circle,
Kuralagam Annexe,
Chennai 108. ..2nd Respondent in WP.No. 19845/04.

The Deputy Commercial Tax Officer- I,
Virudhunagar Assessment Circle,
Virudhunagar 626002. ..1st Respondent in WP.No. 20756/04, 20757/04.

The Commercial Tax Officer,
Tondiarpet Assessment Circle,
Chennai 81. ..1st Respondent in WP.No.33410/01.

The Commercial Tax Officer,
Park road Assessment Circle,
Erode. ..2nd Respondent in WP.No. 6236/05.

The Commercial Tax Officer,
Gugai Circle, Salem. ..2nd Respondent in WP.No. 6240/05, 1415/06.

The Commercial Tax Officer[FAC],
Thiruverumbur. ..2nd Respondent in WP.No. 9240/06.

The Deputy Commercial Tax Officer,
Kamarajar Salai,
Assessment Circle,
Madurai. ..2nd Respondent in WP.No. 9856/06.

The Deputy Commercial Tax Officer,
Perur Assessment Circle,
NO.18, Balasundaram Road,
Coimbatore 18. ..2nd Respondent in WP.No. 9866/06.

The Deputy Commercial Tax Officer,
Dr.Nanjappa Road Circle,
Dr. Nanjappa Road,
Coimbatore District. ..2nd Respondent in WP.No. 4168/05.

The Union of India,

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Rep. By the Secretary
Department of Finance and
Revenue, New Delhi. ..1st Respondent in WP.No. 18073/05.

WA.Nos.1320 and 1321/2006:

Appeals under Clause 15 of the Letters Patent against the Order of the Honourable Mr.Justice K.RAVIRAJA PANDIAN dated 31.7.2006 and made in the exercise of the Special Original Jurisdiction of the High Court in MP.Nos.1 and 1 of 2006 in Writ Petition Nos.24152 and 24153 of 2006.

MP.Nos.1 & 1 of 2006:

Petitions presented to this Court to issue an injunction restraining the respondents herein or their officers [or] Subordinate, men or agents from levying any recovery entry tax from the petitioner under the provisions of Section 2[c], Section 2[8] and Section 3 of the Tamil Nadu Tax or Entry of Goods into local areas Act 2001 on lube base Oil imported into the State of Tamil Nadu from outside the State pending WP.Nos.24152 and 24153 of 2006 respectively presented to this Court under Article 226 of the Constitution of India, to issue Writs of Declaration delcaring that Section Section 2[c], Section 2[8] and Section 3 of the Tamil Nadu Tax on Entry of Goods into local areas Act 2001 along with Serial No.1500 G.O.Ms.No.28[CT] [C2] dated 27.3.2002 as ultra Vires Article 14,19[1][8], 269, 301 and 304[a] of the constitution of india and therefore unforceable and of the effect in so far as the petitioner herein is concerned.

Writ Petitions presented to this Court under Article 226 of the Constitution of India, to issue Writs of 1,declaration 1. declaring the premises of the TamilNadu Tax on Entry of Goods into Local areas Act 2007, [Act 20 of 2001] as unconstitutional, ultravires, illegal, local in law and null and void [ in WP.12553/02, 15667/02, 37465/02, 4513/03, 26710/03, 28718/04, 28720/04 ].

[2] Declaring that Section 2[c] Section 4[g] and Section 3 of the Tamilnadu Tax on Entry of Goods into Local Arears Act 2001 along with

[a] Serial Nos.19 along with G.O.Ms.No.28[2] Commercial Tax dated 27.3.2002 [in WP.Nos.13457/02, 14246/02, 14247/02, 14578/02, 14579/02, 14580/02, 14581/02, 14593/02, 15810/02, 19326/02, 20738/02, 21815/02, 23263/02, 23264/02, 23265/02, 23266/02, 25021/02, 29963/02, 30906/02, 31198/02, 33099/02, 33100/02, 33101/02, 33102/02, 33103/02, 33104/02, 33105/02, 33106/02,

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33107/02, 33108/02, 34203/02, 33875/02, 36519/02, 36520/02, 36521/02, 29825/02, 36498/02, 36707/02, 37129/02, 37130/02, 37131/02, 37132/02, 39656/02, 40895/02, 19603/02, 42487/02, 47051/02, 27/03, 59/03, 16757/03, 29679/04, 12451/04 and 12454/04.

[b] Serial Nos.15[i] of G.O.Ms.NO.28[2] Commercial Taxes dated 27.3.2002 [ in WP.15298/02 & 1380/04]

[C] Serial No.3 of G.O.Ms.114 [CT] dated 30.11.2001 and Serial Nos.6,12,14 and 19 of G.O.Ms.No.28[C2] Commercial Taxes dated 27.3.2003[in WP.15340/02]

(d) serial NO. 2 of G.O. Ms. NO. 114 Commercial Taxes dated 30.11.2001 (in WP NO. 15809/02)

(e) Serial No. 15 of G.O. Ms. NO. 28 Commercial Taxes (C2) dated 27.03.2002

(In WP NO. 15830/02, 15898/02, 15902/02, 15908/02, 16469/02, 16470/02, 16471/02 16472/02, 19003/02, 19356/02, 34266/02 and 38802/03)

(f) Serial No. 14 and 15 of G.O. Ms. NO. 28 Commercial Taxes (C2) dated 27.03.2002 (in WP NO. 15833/02, 15862/02, 15896/02, 16430/02, 16431/02, 16432/02, 16433/02, 16434/02, 16959/02, 16960/02, 16961/02, 16962/02, 19285/02, 20332/02, 20790/02, 20791/02, 20792/02, 22408/02, 18875/02, 19907/02, 19920/02, 19931/02, 19932/02, 35891/02, 38668/02 and 38669/02)

(g) Sl No. 10 of G.O. Ms. N O. 28 commercial Taxes (C2) dated 27.03.2002 (IN WP NO. 18225/02 and 19284/02)

(h) Serial No. 22 of the Schedule herein (IN WP NO. 18871/02, 18872/02, 18873/02, 18874/02, 18894/02, 18895/02, 18896/02, 18897/02, 18898/02, 18899/02, 18900/02, 18901/02, 18902/02, 18903/02, 18904/02, 18905/02, 19570/02,19958/02, 19959/02, 20466/02, 21268/02, 22023/02, 22024/02, 22025/02, 22026/02, 22027/02, 22039/02, 22040/02, 22041/02, 22042/02, 22043/02, 22072/02, 22073/02, 22074/02, 22075/02, 22285/02, 22286/02, 22287/02, 22288/02, 22289/02, 22290/02, 22291/02, 22541/02, 22542/02, 22543/02, 22544/02, 22597/02, 22680/02, 22681/02, 22682/02, 22683/02, 22684/02, 22685/02, 22738/02, 23553/02, 23554/02, 30668/02, 30669/02, 30670/02, 30671/02, 30672/02, 30673/02, 31535/02, 31536/02, 31537/02, 31538/02, 31539/02, 31540/02, 31541/02, 31542/02, 31543/02, 31544/02, 34313/02, 36273/02, 40280/02, 33194/02, 33195/02, 33196/02, 33197/02, 35555/02,

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38030/02, 38214/02, 39392/02, 19955/02, 19956/02, 19957/02, 31808/02, 31809/02, 39319/02, 39320/02, 41543/02, 44473/02, 44486/02, 44487/02, 44997/02, 45312/02, 45943/02, 46010/02, 4113/03, 8608/03, 8124/03, 16926/03, 28048/04, 28049/04, 28050/04, 28051/04, 28052/04, 26668/04, 30282/04, 31210/04, 28971/04, 28972/04, 28973/04, 8848/05, 11800/05, 1474/06, 16250/05, 15864/05, 15865/05, 6236/05, 6240/05, 6241/05, 33965/05, 35909/05 and 1415/06)

(i) sl nos. 14, 15 and 19 of G.O. Ms. NO. 28 Commercial Taxes (C2) dated 27.03.2002 (in WP Nos, 19285/02 and 19286/02)

(j) sL NO. 3 of G.O. Ms. NO. 114 (CT) dated 30/11/2001 and serial No. 15 of G.O.Ms NO. 28 Commercial Taxes (c2) dated 27.03.2002

(in WP Nos. 20054/02, 20055/02, 20056/02, 20057/02,, 20058/02, 21823/02, 22956/02, 22957/02, 22958/02, 35834/02, 8220/03, 8221/03, 10601/03, 27049/03, 27050/03, 36522/03, 36643/03, 3153/04, 3154/04, 3155/04, 3156/04, 3157/04, 3158/04, 37989/03, 15634/04, 21196/04, 37626/04, 6440/04, 6548/04, 6549/04, 6550/04, 6551/04, 9078/04, 9806/04, 9980/04, 5143/04, 5144/04, 22948/04, 1372/04, 14644/04, 14645/04, 14646/04, 14647/04, 24699/05, 23841/04, 22795/05, 9582/05, 8644/05, 24997/05, 4945/06 and 4105/05

(k) SL NO. 14 of G.O.Ms.No.28 Commercial Taxes (C2) dated 27.03.2002 (in WP NO.20793/02, 22458/02, 23140/02, 23176/02, 33583/02, 34283/02, 34284/02, 23177/02, 25068/02, 34873/02, 37281/02, 37282/02, 39424/02, 44510/02, 44511/02, 44512/02, 45066/02, 1259/03, 17633/03, 29497/03, 22292/04 and 40150/05)

(l) Serial No (1) of G.O. Ms NO. 114 (CT) dated 30.11.01
(in WP NO. 21566/02

(m) Serial No. 19 of the Schedule herein (in WP NO. 21655/02, 23941/02, 23942/02, 23943/02, 30035/02, 37718/02, 45332/02, 46651/02, 61/03, 695/03, 29919/04, 13278/04, 28200/04, 5644/04, 23923/05, 12674/04, 12452/04, 12453/04, 12675/04 and 1935/05)

(n) Serial No. 3 of the Schedule herein (in WP Nos. 21816/02, 21817/02, 21818/02, 32734/02, 32735/02, 40099/02, 35847/02, 2313/03, 7148/03, 9743/03, 38608/03, 2691/04, 2692/04, 38057/03, 38058/03, 5880/04, 7472/04 and 1976/04)

(o) Serial Nos. 5 and 6 of the Schedule therein (in WP NO. 22016/02)

(p) Serial Nos. 6,11 and 15 of the Schedule therein (in WP NO. 22260/02)

(q) Serial No. 14 of the schedule therein in WP NO. 22304/02,

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22519/02, 22521/02, 25346/02, 24352/02, 39051/02, 42261/02, 2201/03, 13279/03, 15575/03, 15576/03, 15577/03, 15578/03, 29252/03, 15227/04, 7091/04, 7092/04, 25029/04, 26440/04, 26444/04, 19131/04, 9866/06, and 18073/05)

(r) Serial Nos. 3, 6 and 14 of the Section therein (in WP NO. 22545/02)

(s) Serial No. 60 of the Schedule therein (in WP 22679/02, 595/05, 596/05, 597/05, 11494/04, 23881/05, 7353/05 and 16082/05)

(t) serial Nos 6 and 14 of G.O. Ms. No. 28 (CJ) (C2) dated 27.03.2002 (in WP NO. 23175/02)

(u) Serial No 3 of G.O.Ms No, 114 CT dated 30.11.2001 and Serial No. 6,12,14, 15 and 19 of G.O. Ms. NO. 28(C2) Commercial Taxes dated 27.03.2002 (in WP 23443/02)

(v) Serial No 11 of the Schedule therein (in WP NO. 24143/02)

(W) Serial NO. 11 of G.O. Ms. NO. 28(C2) commercial Taxes dated 27.03.2002 (in WP NO. 24385/02)

(x) Serial No. 16(i) and 16(ii) of G.O. Ms. NO. 28/C2) Commercial Taxes dated 27.03.2002 (in WP NO. 24419/02 and 24420/02)

(y) Serial NO. 3 of G.O.Ms NO. 114 (CT) dated 30.11.2001 and G.O. Ms NO.28 Commercial Taxes (c2) dated 27.03.2002 (in WP NO. 25373/02, 34304/02, 37798/03)

(Z) Serial No.12 of the Schedule therein (in WP 29937/02, 37660/02 and 38430/02

(a1) Serial No. 6 of G.O. Ms NO. 28 Commercial Taxes (C-w) dated 27.03.2002 (in WP 31195/02, 37778/02, 35554/02, 37934/02 and 14372/04)

(b1) serial Nos. 3 and 15 of notification No. II (2) /CT/892 (e.3)/ 2001 G.O.MS.NO. 113 dated 30.11.2001 effective from 1/12/07 G.O. Ms.NO. 28 commercial Taxes (c2) dated 27.3.2002

(in WP NO. 31241/02, 27078/02, 37297/02, 37298/02, 41712/02, 41784/02, 41785/02, 44412/02, 44436/02, 44470/02, 11326/03 and 11327/03)

(c1) Serial No. 16 (ii) of G.O. Ms No. 28 Commercial Taxes dated 27.03.2002

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(in WP 31690/02, 34343/02, 34343/02, 7587/03, 7942/03, 24190/05)

(d1) Serial NO. 12 of G.O. MS no. 28 (C2) commercial Taxes dated 27.03.2002

(in WP 32425/02, 39832/02, 39833/02, 39834/02, 565/03, 3779/03 and 3765/03

(e1) serial Nos.6 and 14 of the schedule therein (in WP 22961/02, 29847/03, 22114/04, and 14328/04)

(f1) serial No.15 of the scheudle therein (in WP 32412/02, 34788/02 and 510/04)

(g1) serial Nos 3 of G.O. Ms NO. 114 (CT) dated 30.11.2001 and Serial Nos. 12, 14 and 19 of G.O. Ms NO. 28 (C2) Commercial Taxes dated 27.03.2002
(in wp Nos. 35776/02 and 32767/03)

(h1) sl no. 15 of notification NO. II (2)/CT 892 (e-3)/2001 G.O. Ms NO. 113 dated 30.11.2001 effective from 1.12.2001 and G.O. Ms. NO. 28 Commercial Taxes (c2) dated 27.03.2002
(in WP NO. 37480/02, 38270/02, 8631/03, 7623/03, 9571/03 and 9627/03)

(i1) sl 3 of notification NO. ii (2)/CT/892 (e-3) 2001 in G.O.Ms No. 113 dated 30.11.2001

(in WP NOS. 38855/02, 38856/02, 38857/02, 38858/02, 365303/02, 39276/02, 39277/02,39278/02, 39279/02, 39428/02, 39429/02, 39430/02, 39431/02, 35971/03, 35972/03, 35973/03, 35974/03, 35994/03, 36078/03, 36115/03, 36153/03, 675/04,977/04, 1175/04, 1204/04, 1713/04, 1714/04, 2515/04, 2693/04,2839/04, 2960/04, 3091/04, 3716/04, 38093/03, 15461/04, 15912/04, 7341/04, 15110/04 26148/05, 2153/04, 2154/04, 4679/04, 4730/04, 5296/04, 5297/04, 5298/04, 5604/04, 5605/04, 7453/04, 8719/04, 11223/04, 11224/04, 11239/04, 13630/04, 13631/04, 27733/04, 19095/04, 22791/04, 37668/04, 1317/04, 1513/04, 2336/04, 2337/04, 23099/05, 14316/04, 14317/04, 14420/04, 14421/04, 19561/04, 22638/05, 5675/05, 5676/05, 10437/05, 10171/05, 12938/05, 19680/05, 10075/05, 20790/05, 39302/05, 1031/06, 1642/06, 15960/04, 15963/04, 2150/05,42963/06)

(j1) Serial No. 19 and 20 (i) of G.O. Ms NO. 28(C2) Commercial Taxes dated 27.03.2002 (in WP 34130/02, 34132/02, 34145/02, 34156/02, 34159/02, 34162/02, 34173/02, 34186/02, 34402/02 and 20765/05

(k1) Serial No. 14 of G.O. Ms NO. 81(c2) Commercial Taxes dated 1/7/02

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(in WP No. 39275/02 and 29476/03)

(l1) Serial No. 18 and 19 of G.O. Ms NO. 28 Commercial Taxes dated 27/3/02

(in WP 40534/02, 45408/02, 46445/02, 790/03, 1155/03, 3513/03 and 13913/04)

(m1) Serial no. 20 of the Schedule herein (in WP 20229/02)

(n1) serial Nos 3 and 4 of G.O. Ms NO. 114(CT) dated 30/11/01 and serial NO.15 of G.O. Ms NO. 28 Commercial taxes (c2) dated 27.03.2002

(in wp 35866/02, 38183/02, 45191/02, 45192/02, 979/03, 13567/03, 30144/03, 3721/04, 21026/04, 36909/03, 100/05, 1527/05, 7418/04, 29469/04, 25650/04 and 9000/06)

(o1) serial NO. 2 of the scheudle herein (in WP 41364/02, 24536/03, 24540/03, 32823/03, 32824/03, 32826/03, 32846/03, 32850/03, 32851/03, 36990/03, 36991/03, 36992/03, 30678/03 and 10655/04

(p1) sl NO. 19 of G.O. Ms NO. 81 Commercial TAxes (C2) dated 1.7.02 (in WP 46689/02, 46690/02 and 46691/02)

(q1)Serial Nos. 1 and 2 of the schedule in G.O. Ms NO. 114 Commercial Taxes dated 30.11.2001
(in WP 2740/03)

(R1) Serial Nos 3,4, 5 and 15 of the scheudle therein (in WP No. 5458/03 & 5459/03)

(s1) serial No. 16 of G.O. Ms NO. 28 Commercial taxes (C2) dated 27.03.2002(in WP 11450/03, 24199/04, 5656/05 and 15999/05

(t1) serial Nos. 12, 13 of G.O. Ms NO. 28 (c2) commercial taxes dated 27.03.2002 sl No. 23 of G.O. Ms No. 81 dated 1.7.02 and sl no. 24 of G.O. Ms No. 27 dated 21.3.2003
(in WP 11615/03, 11625/03, 28708/03 and 28709/03)

(u1)sl No. 24 of G.O. Ms NO. 27 dated 21.3.2003

(in WP 11616/03, 11622/03, 11623/03, 11624/03, 14049/03, 14050/03, 24119/03, 33271/03, 11412/04, 5785/04, 27149/04, 27195/04, 16083/05, 16084/05)

(v1) serial No. 12 of G.O. Ms NO. 28 (C2) commercial Taxes dated 27.03.2002 and sl No. 24 of G.O. Ms NO. 27 dated 21.3.03

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(in WP 11620/03, 11621/03, 11820/03, 11822/03, 11823/03, 11824/03, 25150/03, 25151/03, 25152/03, 25153/03, 27000/03, 27479/03, 28618/03, 28619/03, 30337/03, 35899/03, and 15045/04)

(w1) serial NOs. 12, 13 of G.O. Ms NO. 28/C2) Commercial Taxes dated 27.03.2002 and sl No. 24 of G.O. Ms NO. 27 dated 21.3.2003 (in WP 11821/03)

(x1) serial No.6 of G.O. Ms NO. 113 commercial taxes dated 30.11.2001 and serial No. 7 of G.O. Ms NO. 28 (C2) commercial taxes dated 27.03.2002
(in wp13407/03)

(Y1) Serial NO. 25 of the scheudle in G.O. Ms NO. 27 commercial taxes (c2) dated 21.3.2003 (in WP 13960/03)

(Z1) Serial NO. 24 of the schedule herein (in WP 16816/03, 38024/04, 38033/04, and 9865/06

(a2) serial NO.2,12,13 and 20 of the schedule herein (in WP 18213/03)

(b2) serial NO.12, 13 and 24 of the schedule herein (in WP 18871/03)

(c2) serial NO. 3 of G.O. Ms NO. 114 commercial taxes dated 30.11.2001 (in WP 20767/03, 29657/03, 3161/04, 3162/04, 3163/04, 7421/04, and 9393/04)
(d2) serial NO. 12 of G.O. Ms NO . 114 of commercial taxes dated 30th november 2001
(in WP 21723/03, 21724/03, 21725/03)

(e2) sl no. 3 of notification NO. II (2)/ct/892 (e-3) /2001- G.O. MS NO. 113 dated 30.11.2001 effective from 1/12/2001 and G.O. Ms NO. 28 commercial taxes (c2) dated 27.03.2002
(in WP 22039/03, 22040/03, 22041/03, 6915/04, 239/05, 240/05, 21644/06)

(f2) sl NO. 16 of notification NO. II(2) /CT 313 (C-3)/2002 G.O. Ms NO. 28 commercial axes (C2) dated 27.03.2002

(in WP 23390/03,27803/03, 5627/05, 9611/05, 39422/05, 39423/05 and 9240/06)

(g2) sl NO. 22 of the scheudle therein notified in G.O.Ms NO. 114 commercial taxes dated 30.11.2001
(in WP 29277/03)

(h2) sl No. 24 of notification II and III dated 21.3.2003

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(in WP nos. 33319/03, 37026/03, 158/04, 989/04, 15487/04, 15492/04, 26042/04, 26043/04, 26044/04, 35055/03, 12769/04, 12770/04, 4676/04, 9156/04, 27485/04, 27827/04, 27827/04, 27829/04, 27835/04, 28361/04, 17096/04, 17163/04, 22614/04, 25658/04, 29057/04, 29920/04, 16599/04, 18736/04, 5840/04, 34410/04, 34411/04, 35776/04)

(i2) sl No. 14 of notification NO II (2)/CT/892 (C3) in G.O. Ms NO. 113 dated 30.11.2001 effective from 1/12/2001 and G.O. MS. NO. 28 as ultra vires Articles 14, (191(I)(g), 269, 301 and 304 of the constitution of India and therefore unenforceable and of no effect in so far as the petitioner herein is concerned (in wp NOs 29266/03 and 29267/03)

(j2) sl NOs, 3 and 4 of notification NO. II(2) /CT/892 (e-3)/2001- G.O. Ms NO. 113 dated 30.11.2001 effective from 1.12.2001

(in WP 36493/03, 36758/03, 38653/03, 38654/03, 37752/03, 37768/03, 21162/04, 3929/05, 18873/05 and 22359/04)

(k2) serial NO. 12 and 13 of G.O. Ms NO. 114 commercial taxes dated 30th november 2001 (in WP 223/04, 9620/04, 24547/05, 1912/04 and 2443/04)

(l2) serial no. 16 of G.O. Ms NO 114 commercial taxes dated 30th november 2001
(in wp 3162/04)

(m2) sl NO. 21 of notification NO II (2) /CT 313 (C-4)/2002 G.O. MS NO. 28 COMMERCIAL taxes (C2) dated 27.03.2002 (in wp 38442/03, 22793/04, and 22794/04)

(n2) sl No. 6 of notification No. II (2)/CT/313 (e-3)/2002 in G.O. Ms NO. 28 dated 27.03.2002 (in WP 15707/04, 15711/04, 33106/04, 39647/05, 39648/05, 489/06, 1351/06, and 3385/06)

(o2) sl No. 4 of notification No. II(2)/CT/892 (E-3)/2001 in G.O.Ms NO. 113 dated 30.11.2001 effective from 1.12.2001 (in WP 7340/04, 3931/05 and 13279/04)

(p2) sl NO. 3 of notification NO. II /(2)/CT/892 (c-3)/2001 G.O. Ms NO. 113 dated 30.11.2001 effective from 1.12.2001 and serial NO. 16 of notification NO. II(2)CT/313(e-3)/2002- G.O. Ms NO. 28 commercial taxes (2) dated 27.03.2002 as ultra vires (WP 27017/04 and 20764/05)

(q2) serial NO.21 of G.O. Ms NO 28/(C2) commercial taxes dated 27.03.2002 (in WP 29915/04)

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(r2) serial NO. 23 and 24 of the schedule herein (in WP 39534/04)

(s2) sl NO. 10 of notification NO. II(2)/CT/313 (C3) /2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002 (in WP 3930/05).

(t2) sl NO. 22 of notification No. II (2) /CT/313 (c-3)/2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002 in respect of purchase of tabbaco by the petitioner (in WP 18864/05)
(in WP 18864/05,25743/04, 30496/04, 22031/05, 22032/05, 37140/04 and 37141/04).

(u2) sl 9 of notification No. II (2) /CT/313 (c-3)/2002 (G.O. MS.No. 28 commercial taxes (c2) dated 27th march 2002 (in WP 18874/05, 30564/05, 2041/05, 4655/06 and 42549/06)

(v2) sl NO. 6 sl No. 14 sl No. 15(i) and sl NO. 15 (ii) of notification NO. II(2)/CT/313 (C-3) /2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002
(in WP 26147/05)

(w2) sl NO.14 of notification NO. II(2)/CT/313(c-4)/2002 G.O. Ms NO. 28 commercial taxes (c2) dated 27.03.2002
(in WP 26149/05, 26949/05, 12573/04, 27575/04, 24178/04, 33105/04, 8075/04, 1030/06, 1643/06 and 2151/05

(x2) sl No. 12, sl No. 13 and sl NO. 23 of notification NO. II(2)/ CT/313 (c-3)2002 (G.O. Ms N0. 25 of commercial taxes(c2) dated 27th march 2002 (in WP 32662/05)

(y2) sl NO 23 and sl NO. 24 of notification NO. II(2)/CT/313(c-3)/ 2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002 (WP 1144/05, 1458/05 and 1495/05)

(z2) sl NO.17 of notification No.II/2/CT/892 (c-3) 2002 G.O. Ms NO. 113 dated 30.11.2001 effective from 1.12.2001
(in WP NO. 3824/04)

(a3) serial NOs, 10,16 and 21 of the schedule herein (in WP 6192/04)

(b3) serial NOs 3,4 and 5 of G.O. Ms NO. 114 commercial taxes dated 30th november 2001
(in WP 13561/04 and 13562/04)

(c3) serial NO.12,19 and 24 of the scheudle therein (in wp NO27709/04)

(d3)along with notification issued in NO. 11(2)CT/892 (c-3)2007-G.O. Ms NO. 113 dated 30.11.2001 NO. 11(2)/CT/313 (c-2) 2002 G.O. MS NO.

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28 commercial taxes (c2) department dated 27.03.2002 in respect of sl NOs. 3 and 16 (ii) Hispead diesel oil for consumption granite blocks and slabs in respect of goods brought in the state for the purpose of exports
(in WP 27993/04 and 27994/04)

(E3)sl NO. 12 and 13 of notification NO. II(2)/CT/313 (c-3)/2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002 (in WP NO. 25291/04, 10595/05, 35479/04,and 39841/05

(F3) SL NO. 15(i) and sl NO. 15 (ii) of notification NO. II(2)/ CT/313 (c-4) 2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002
(in WP NO. 37668/04, 37669/04)

(g3) serial No 16 of the schedule herein (in WP 21581/05, 905/05, 23882/05 and 13335/04

(h3) sl NOs. 3&4 Of notification NO. II (2)/CT/313 (c-2)/2002 in G.O. Ms NO. 28 dated 27.03.2002
(in WP 14522/04)

(i3) serial NOs. 3(i) (ii) and 15 (i) (ii) , (iii) of the schedule herein (in WP 13325/04)

(j3) serial No. 15 added by notification NO. II(2)/CT/313 (c-3)/2002 G.O. Ms NO,. 28 dated 27.03.2002
(in WP 21922/05)

(k3) serial NO. 6 and 15 (II) of G.O. Ms NO. 28 (CT) COMMERCIAL taxes dated 27.03.202
(in WP 5566/05 and 4277/05)

(l3) sl NO 13 and sl No. 23 of notification NO. II(2)/CT/313(C-3)/ 2002 (G.O. Ms NO. 28 commercial taxes (c2 dated 27th march 2002
(in WP 9767/05)

(m3) sl No 19 of notification NO. II(2)/CT/313 (c-3) 2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002
(in WP 10804/05)

(n3) serial NO. 14 of the schedule as notified in G.O. Ms NO. 28 commercial taxes (C-2) dated 27th march 2003 and as amended in G.O. Ms NO. 81 dated 1/7/2002
(in WP 25387/04)

(o3) Sl NO. 13 and sl No. 24 of notification NO. II and III dated 21.3.2003 (in WP 8406/05)

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(p3) sl No. 3, sl No. 4 and sl No. 6 of notification No. II (2)/ CT/892 (c-3)/2001 in G.O. Ms NO. 113 dated 30.1.2001 EFFECTIVE from 1/12/01 (in WP 10413/05)

(q3) sl No. 9, sl No. 14 and sl No. 15 of notification NO. II (2)/ ct/313 (C-3)/2002 (G.O. MS NO. 28 commercial TAxes (2) dated 27th march 2002 (in WP 10414/05)

(r3) sl No. 3 of notification No. II(2)/CT/313 (c-3)/2001 - G.O. Ms NO. 28 commercial taxes (c2) dated 27.03.2002
(in WP 37139/04, 36484/04

(s3) sl No. 15 and sl No. 19 of notification No. II (2)/ct/313 (c-3)/2002 (G.O. Ms NO. 28 commercial taxes (c2) dated 27th march 2002
(in WP 39301/05)

(t3) sl No. 12 , sl No. 13 and sl No. 24 of notification No. II(2)/ CT/313 (c-3)/2002 G.O. Ms NO. 28 commercial taxes (2) dated 27th march 2002
(in WP 39842/05)

(u3) sl No. 14 of G.O. Ms NO. 28 commercial taxes (c2) dated 27.03.2002
(in wp 320/06)

(V3) SL NO. 13 AND 24
(in Wp 8948/06)

(w3) serial Nos. 3,4,12,13,15,23 and 24 of the schedule to the Act

(in WP 20756/04, 20757/04)

(x3) as ultra vires articles 14,/9(1)(g), 269 301 and 304 (a) of the constitution of India and therefore unenforceable and of no effect in so far as the petitioenr herein are concerned.

(in WP Nos. 13457/02, 14246/02, 14247/02, 14578/02, 14579/02, 14580/02, 14581/02, 14593/02, 15298/02, 15340/02, 15809/02, 15810/02, 15830/02, 15833/02, 15862/02, 15896/02, 15898/02, 15902/02, 15908/02, 16430 TO 16434/02, 16959/02, 16960/02, 16961/02, 16962/02, 16469 TO 16472 OF 2002, 18225/02, 18871/02, 18872/02, 18873/02, 18874/02, 18894/02, 18895/02, 18896/02, 18897/02, 18898/02, 18899/02, 18900 TO 18905/02, 19003/02, 19284 TO 19286/02, 19326/02, 19356/02, 19570/02, 19958/02, 19959/02, 20054 TO 20058/02, 20332/02, 20466/02, 20738/02, 20790/02, 20791/02, 20792/02, 20793/02, 21268/02, 21566/02, 21655/02, 21815/02, 21816/02, 21817/02, 21818/02, 21819/02, 21823/02, 22016/02, 22023/02,

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(3) dealing Section 2(c), Section 21 of sec 3, and sec 12 of the Tamil Nadu Tax on entry of goods into Local Areas Act 2001 (Act 20 of 2001) as unconstitutional Act 14, Act 19(1)(8), Act 301, 303 and Act 304 of the constitutional in so far as the petitiner as concerned.

(in WP NOs 23103/02, 35691/02, 35388/02, 35896/02, 813/03, 816/03, 817/03, 818/03, 824/03, 827/03, 1031/03, 10429/03,

12968/03, 12969/03, 12970/03, 14057/03, 21315/03, 38690/03, 955/04, 21192/04, 21193/04, 1799/05, 1800/05, 28028/04, 28029/04, 29789/04, 29870/04, 24635/04, 22325/04, 22660/04, 10410/05, 9717/05, 19845/04 and 33410/04)

(4) declaring the Section 2(c) Section 218, and Section 3 of the Tamil Nadu Tax entry of goods into local was Act 2001 along with sl No.16(ii) namely granite blocks and slabs as per G.O. Ms No. 28 commercial Taxes (C2) Departmental dated 27.03.2001 as ultravirus in respect of goods brought inside the state for the purpose of exports and as well from the purpose of proceesing for exports in so far as the petitiners are concerned

(in WP Nos 23738/02, 23739/02, 23740/02,23741/02, 23742/02, 24181/02, 24182/02, 24183/02, 24184/02, 24525/02, 24526/02, 31612/02, 31613/02, 31633/02, 32460/02, 32461/02, 32463/02, 32464/02, 29058/02, 29059/02, 29649/02, 29890/02, 32977/02, 34405/02, 34406/02, 34407/02, 39791/02, 23642/02, 23908/02, 23909/02, 23910/02, 23911/02, 23912/02, 23913/02, 23914/02, 23915/02, 23916/02, 23917/02, 23918/02, 23919/02, 31887/02, 2293/03, 6184/03, 9134/03, 9908/03, 9909/03, 18068/03, 32777/03, 484/04, 3574/04, 24153/02, 24154/02, 24155/02, 24156/02, 24157/02, 24158/02, 24159/02, 24160/02, 24162/02, 24163/02, 24164/02, 24165/02, 24166/02, 24167/02, 24168/02, 37807/03, 15453/04, 37852/04, 11740/04, 26122/05, 26123/05, 8964/04, 10362/07, 29617/04, 22437/04, 31084/04, 39628/04, 6247/04, 21903/05, 13335/05, 19677/05, 19678/05, 20956/05, 24652/05, 29684/05 and 15135/04

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(5) declaring the Section 2(c) 2(g) and section 3 of the Tamil nadu Tax on entry of goods into Local Areas Act 2001 as amended by Act 16 of 2002 relating to Granite blocks and slabs as ultra-vires and illegal. (in W.P.No.30532/02)

(6) declaring the provisions of the Tamil nadu Tax or entry of goods Act 2001 read with G.O.Ms.No.27 and 28 Commercial Taxes Department dated 27.3.2002 as unconstitutional, null and void and otherwise unenforceable in so far as the petitioner is concerned. (in W.P.Nos.38261/02 and 44697/02)

(7) declaring the provisions of section 2(c) section 2(g) 2(i) and section 3 of the Tamilnadu Tax on entry of goods into Local Areas Act 2001 along with entry 12 and 14 as inserted by notification No.II(2) (CT)/313(c)4/2002 G.O.Ms.No.28 dated 27.3.02 and as amended by G.O.Ms.No.81 dated 1.7.02 as ultra-vires Art 14, 19(1)(8) 265, 301 and 304(a) of the Constitution of India and unenforceable in so far as the petitioner is concerned (in W.P.No.42749/02 & 13450/03)

(8) declaring the section 2(c) section 2(8) and section 3 of the Tamilnadu Tax or entry of goods into local Areas Act 2001 along with Sl.No.6 and 14 namely Aluminium and Iron & Steel as per G.O.Ms. No. 28 Commercial Taxes (c2) Department dated 27.3.02 as ultra-vires in for exports in so far as the petitioners are concerned. (in W.P.No.43800/02)

(9) declaring section 2(c) i section 2(8) and sec 3 of the Tamilnadu Tax on entry of goods into local Areas Act 2001 (20 of 2001) and G.O.ms.No.28 CT(c2) dated 27th March 2002 as unconstitutional holding of Article 14, Art 19(1) (8), Art 301, 303 and Art 304 of the constitution in so far as the petitioner is concerned (in W.P.No.3353/03).

(10) declaring section 3, 4 of the Tamilnadu Tax on entry of Goods into Local Areas Act 2001 read with entry 15 of the Schedule therein as ultra-vires Article 14,19(1)(8), 301, 304(a) of the Constitution of India and hence unenforceable in so far as the petitioner is concerned (in W.P.No.9244/03 & 16659/03)

(11) declaring sec 3, 4 of the Tamilnadu Tax on entry of goods into local Areas Act 2001 read with entry 12, 13, 23 & 24 of the schedule therein as ultra-vires Art 14, 19(i) (g) 269, 286, 301, 304 (a) and entry 92-B list I VII schedule of the Constitution of India and hence unenforceable in so far as the petitioner is concerned (in W.P.Nos.29085/03, 30886/03, 2014/04, 30636/03 & 23333/04)

(12) declaring sec 3, 4 of the Tamilnadu Tax on entry of goods into local Areas Act 2001 read with entry 18 of the schedule therein as

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ultra vires Art 14, 19(i) (g), 269, 286, 301, 304(a) and entry 92-B list I VII schedule of the constitution of India and hence unenforceable in so far as the petitioner is concerned. (W.P.No.29913/03).

(13)declaring sec 3 and 4 of the Tamilnadu Tax on entry of goods into Local Areas Act 2001 read with Entry 6, 10, 16, 19 and 21 respectively of the Schedule therein as ultra-vires to Art 14, 19(i) (g), 269, 286, 301, 304(a) and entry 92-B list I VII schedule of the constitution of India and hence unenforceable in so far as the petitioner is concerned. (in W.P.Nos.20305/04, 23988/04, 23989/04 and 23990/04).

(14)declaring that section 2(c) section 2(g) and section 3 of the Tamilnadu Tax or entry of goods into local Areas Act 2001 along with the schedule of goods as notified in G.O.Ms.No.28 commercial Taxes 1(2) dated 27th March 2002 as ultra vires Article 14, 19(1) (8)269,301 and 304 (a) of the Constitution of India and therefore unenforceable. (in w.P.No.21246/04)

(15)declaring sections 2(fff),2(h),2(hh),2(i)(ii), 2(i)(iv), 4-B, 9-A, 18, 23, 23-A and other provisions of the Tamilnadu Tax on luxuries in hotels and lodging house (Amendment) Act 1999/ act 13 of 1999) so far as they relate to tobacco tobacco products and tobacconists as null and void and ultra vires Entry 52 list II Article 265, 286 and chapter XIII of the constitution of India besides being repugnment to sections 14 and 15 of the Central Sales Tax Act 1956 (in W.P.26667/04 & 30283/04).

(16)declaring that section 2(c) section 2(g) and section 3 of the Tamilnadu Tax on entry of goods into Local Areas Act 2001 along with serial No.3 & 4 of Notification No.II(2)/CJ/892 (e-3)/2001 dated 30.11.2001/G.O.Ms.No.113(CT) dated 30/11/2001 and notification No.II(2)/CT/892(e-4)/2001 dated 30.11.2001/G.O.Ms.No.114 dated 30.11.2001 as amended by notification No.II(i)CT/35d(e-1)/2002 dated 5.4.2002 G.O.No.45 dated 5/4/2002 as ultra vires Articles 19(i)(g), 269, 301 and 304 (a) of the constitution of India therefore unenforceable and of no effect in so far as the petitioner is concerned. (W.P.6315/04, 6316/04, 6317/04, 6318/04, & 6319/04).

(17)declaring that the levy of entry tax on Iron and Steel purchased by the petitioner from outside the state of Tamilnadu is illegal and violative of constitution of India. (in W.P.No.1116/05, 1117/05, 1118/05 and 4168/05).

(18)declaring that section 2(c) section 2(g) and section 3 of the Tamilnadu Tax on entry of goods into local Areas Act 2001 along with

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levy of Entry Tax on Plastic Resin nylone and PF. Resin moulding powder (i.e.) Phenol Formaldehyde Resin under Sl.No.12 of Notification No.II(2)/CT313 (C-4)/2002 G.O.Ms.no.28 commercial Taxes (2) dated 27.3.2002 as ultra vires to Article 14 19(1)(8),269,301 and 304 (a) of the constitution of India and therefore unenforceable and of no effect in so far as the petitioners are concerned. (W.P.No.12027/05).

(19) declaring that the provisions of sections 2(8), 2(d) and 2(k) of the Tamilnadu Tax on entry of motor vehicles into Local Areas Act 1990 are in operative in so far as import from outside the country being ultra vires serial No.83 of the union list and in any view in relation to the motor vehicle imported by the petitioner directly from abroad (in W.P.No.4186/06)

(20) declaring that section 2(c), section 2(g) and section 3 of the Tamilnadu tax on entry of goods into local Areas Act 2001 along with serial No.3 of G.O.ms.no.114 Commercial Taxes dated 30th November 2001 and subsequently by amending the schedule by notification No.II (2) CT/350 (e-1)/2002 (TNGG extraordinary dated April 5, 2002) in respectively high speed diesal oil and light speed diesel oil purchased / imported into the state of Tamilnadu as ultra vires Articles 14, 19(i) (g) 260, 301 and 304(a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioners herein are concerned (in W.P.No.7804/04).

(21) declaring that sections 3 and 4 of the Tamilnadu Tax on entry of goods into local Areas Act 2001 read with the schedule appended to the said Act and the notifications issued thereunder are violative of the constitution of India in so far as the petitioner is concerned (in W.P.No.40118/06).

(22) declaring the section 2(c) section 2(g) and section 3 of the Tamilnadu Tax on entry of goods into Local Areas Act 2002 along with Sl.No.6 namely Aluminium as per G.O.Ms.no.28 Commercial Taxes (2) Department dated 27.3.2002 as ultra vires in respect of goods brought inside the state from foreign countries in so far as the petitioner are concerned. (in W.P.No.518/06).

II mandamus (1) forbearing the respondent No.1 from levying any entry tax on tobacco and tobacco products including in particular cigarattes, smoking mixtures and other tobacco products on which additional excise duty is levied under the Additional duties of excise (goods of special importance) Act 1957 (in W.P.12554/02) 15669/02.

(2) forbearing the respondent No.1 from levying any entry tax on goods imported into the state of Tamilnadu when such tax is not

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levied on goods produced on manufactured within the state (in W.P.No.12555/02 & 15668/02).

(3) directing the Ist respondent herein to restore the sum of Rs.33,93,231/- remitted under protest by the petitioners herein for the months of April 2002 to July 2002 towards entry tax on the purchase lubricating oil from M/s.Gulf Oil India Limited, Dadha Nagarhaveli, silvassa (in W.P.No.34789/02)

(4) forbearing the respondents from levying entry tax under the Tamilnadu tax on entry of goods into local areas Act 2001 in respect of goods imported into the state of Tamilnadu through Chennai Port and transferred by way of stock transfer or inter state sale or outside the state of Tamilnadu (in W.P.No.392/03).

(5) forbearing the respondents herein from levying or recovering entry tax on the import from outside India of furnace oil by the petitioners herein for use in their factories at Sethupuram, Tiruchendur district,Tamilnadu for the manufacture of heavy chemicals castic soda, Chlorine or in any other manner including section 2(c) section 2(8) and section (3) of the Tamilnadu tax on entry of goods into local areas Act 2001 along with Sl.No.4 of the schedule therein as ultra vires articles 14, 19(1) (8),269, 301 and 304(a) of the constitution of India and therefore unenforceable and of no effect in so far as the petitioners herein are concerned (in W.P.No.24069/03).

(6) directing the 3rd respondent to register the vehicle Toyata LX 470 bearing chassis No.VZJ1000131308 block colour imported from Dubai U.A.E. in the name of the petitioner Mr.Showphat Ali Payhayapathilath No.65 G.N.Chetty Road,T.Nagar, Chennai 600 017 without insisting upon payment of entry tax (in W.P.No.24745/03).

(7) forbearing the respondent herein from levying or recovering entry tax on the inter state purchase of aluminium by the petitioners herein for the manufacture of auto components or in any other manner invoking section 2(c) section 2(8) section 3 of the Tamilnadu Tax on entry of goods into local Areas Act 2001 along with Sl.No.6 of the schedule therein (in W.P.No.38420/04).

III certiorari (1) calling for the records connected with the show cause notice No.TNGST 6040646/98-99 dated 4.7.03 issued by the Ist respondent herein and quash the same as being illegal and without jurisdiction.
(In W.P.No.19842/03)

(2) calling for the records on the file of the respondent in his proceedings in his TNTEMV Asst. No.1/1996-97 (TNGST No.1120762/1996-

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97) dated 18.7.03 and quash the same (in W.P.No.23309/03)

(3)calling for the records in Rc No.2800/2002/A1 dated 12.5.03 on the file of the 2nd respondent and quash the same as illegal, arbitrary and against law (in W.P.no.28289/03).

(4)calling for the records relating to the impugnd order passed by the respondent in his proceedings Entry Tax No.2/99-2000 dated 22.12.03 along with Form III and quash the same (in W.P.No.38543/03).

(5)calling for the records relating to the impugned order passed by the respondent in his proceedings Entry Tax No.3/98-99 dated 22.12.2003 along with Form III and quash the same (in W.P.No.38544/03).

(6)calling for the records on the file of the 2nd respondent in TNGST No.0702139/2003-2004/2004-2005 dated 14.6.04 quash the same (in W.P.no.20306/04).

IV Certiorarified mandamus (1) calling for the impugned proceedings dated 8.5.03 of the respondent in TNGST No.142167/2001-02 quash the same and further direct the respondent not to impose panel interest in the absence of any substantial provisions under the Tamilnadu Tax on entry of goods into Local Areas Act 2001 in the light of the laid down by the Supreme Court in the case of M/s.India Carbon Industries reported in 106STC460. (in W.P.No.28938/03).

(2)calling for the records on the file of the respondent herein in his proceedings in TNGST No.1780954/1997-1998 dated 22.9.03 and quash the same and direct the respondent herein to refund the excess amount of entry tax of Rs.10,55,813/- to the petitioner herein relating to the Assessment year 1997-98 ( in W.P.no.37208/03).

सत्यमेव जयते

For Petitioners

Mr.Anil B.Divan SC.
Mr.A.L.Somayajee SC., Mr.S.Ganesh, SC, Assisted by
Mr.Krishna Srinivas, Mr.A.R.Ramanathan for
M/s.Ramasubramanian Associates, W.P.12553/02
to 12555/02 W.P.No.15667 to 15669/02 W.P.36503/02,

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Mr.C.Natarajan SC for Mr.Inbarajan, W.P.13457/02, 14246, 14247/02, 14578/02, 14581/02, 14593/02, W.P.18871 to 18874/02, 18894 to 18898/04, 18899/02 to 18901/02, W.P.18902 to 18905/02, W.P.19958/02, 19959/02, 21268/02, 21655/02, 21816/02, 21818/02, 22016/02, 22023 to

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Mr.R.Venkatraman SC Assisted by Mr.T.RameshKutty, W.P.23333/04 W.P.23988/04 to 23990/04, 28708/03

Mr.K.Venkatasubramaniam for M/s.R.V. Chitra Associates W.P.9244/2003, 13450/2003, 16659/03, 29085/03, W.P.29913/2003, W.P.30886/03, 2014/04, 30636/03, W.P.29963/02, 42749/02, 13407/03, 20305 & 20306/04.

Mr.M.N.Rao SC for M/s.R.Hemalatha, W.P.15830/02, 15833/02, 15862/02, 15896/02, 15898/02, W.P.15902/02, 15908/02, 16430/02 to 16432/02, 16433/02, 16434/02, 16959/02 to 16962/02, 16469/02 18225/02 20332/02 20790/02 20791 to 20793/02 31241/02 37078/02 37480/02 38855 to 38858/02 37297, 37298/02 38270/02 39276 to 39279/02 39428 to 39431/02 18875/02 19907/02 19920/02 19931/02 19932/02 35891/02 41712/02 41784 41785/02 44412/02 44436/02 44470/02 565/03 8631/03 7623/03 W.P.9571/03 9627/03, 11326 & 11327/03 22039/03 22040/03 22041/03 35971/03 35972/03 35973/03 35994/03 36078/03 36115/03 36153/03 36493/03 36758/03 38653/03 38654/03 675/04 1175/04 1204/04 1713/04 2693/04 2839/04 2960/04 3091/04 3716/04 37208/03 37752/03 37768/03 38093/03 15461 & 15634/04 15707/04 15711/04 15912/05 7340/04 15110/04 21162/04 21192, 21193/04 21196/04 27017/04 3929 to 3931/05 20764/05 20765/05 W.P.18864/05 18873/05 18874/05 26147 to 26149/05 26949/05 30564/05 32662/05 1144/05 1145/05 1458/05 1495/05 2153/04 2154/04, 3824/04, 4679/04, 4730/04, 5296 to 5298/04, 5604/04, 5605/04, 7453/04, 8719/04, 11223 & 11224/04, 11239/04, 13279/04, 13630/04, 13631/04, 27575/04, 27733/04, 27993/04, 27994/04, 19095/04, 22437/04, 22791/04, 22793/04, 22794/04, 24178/04, 25291/04, 37668/04, 37669/04, 1317/04, 1513/04, 2336 & 2337/04, 23099/05, 239/05, 14316 & 14317/04, 14420 to 14421/04, 19561/04, 22638/05, 5675/05, 5676/05, 10437/05, 11332/05, 9717/05, 9582/05, 10595/05, 9611, 9767/05, 10804/05, 10171/05, 10413/05, 10414/05, 19677/05, 19678/05, 12938/05, W.P.19680/05, 33105/04, 33106/04, 35479/04, 37139/04 to 37141/04, 10075/05, 20790/05, 39301/05, 39647/05, 39648/05, 39481, 39842/05, W.P.8075/04, 489/06, W.P.1030/06, 1031/06, 1351/06, 1642/06, 4186/06, 4655/06, 22359/04, 15960/04, 15963/04, 2150, 2151/05, 36484/04, 3385/06, 9240/06, 42459/06, 42963/06.

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R.Karthikeyan W.P.20756/04, 20757/04

R.Selvakumar W.P.33410/04

For Respondents R.Viduthalai Advocate General, Assisted by Mr.Haja Naziurudeen Spl.G.P. (Taxes)

O R D E R

THE HON'BLE CHIEF JUSTICE

Constitutional validity of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001("Act" for short), and various notifications issued by the State Government in exercise of the powers conferred by Section 15 of the Act is questioned in these writ petitions and connected writ appeals.

2. Tamil Nadu State enacted the Act to provide for the levy of tax on entry of goods into local areas for consumption, use or sale therein, being Tamil Nadu Act 20 of 2001. Section – 3 empowers the State Government to levy and collect tax on entry of scheduled goods into any local area for consumption, use or sale therein at such rate not exceeding 30% ad valerom, as may be specified by the State Government. Goods liable for levy of tax under the Act on entry in the specified local areas at the specified rates are those set out in the schedule annexed to the Act. Section 15 of the Act contains power of the State Government to amend the schedule and armed with that power the State Government issued various notifications inserting several goods/classes of goods into the schedule annexed to the Act. The Act was brought into force on 01.12.2001.

3. Numerous petitions have been filed under Article 226 of the Constitution contending that the Act and the notifications issued thereunder are unconstitutional on diverse grounds. The main ground

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of attack is that the tax sought to be levied under the Act is neither regulatory in nature nor does it satisfy the tests laid down for a compensatory tax. The tax being discriminatory in nature and being levied on the entry of goods into a local area is a direct and immediate impediment to the freedom of trade guaranteed under Article 301 of the Constitution. No Presidential assent has been obtained under Article 304(b) of the Constitution for the levy of the entry tax under the Act. The demand and collection of entry tax under the impugned Act is therefore illegal, unauthorised and violative of Articles 301 and 304 of the Constitution.

4. It is necessary at this stage to notice the broad features of the Act. The long title and the preamble of the Act demonstrates the purpose for which the Act was enacted, it being to provide for the levy of tax on the entry of scheduled goods into local areas for consumption, use or sale thereunder. Section 3 of the Act, which is the charging section, reads as under: -

> "3. Levy and Collection of tax -
>
> (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the entry of any scheduled goods into any local area for consumption, use or sale therein. The rate of tax of shall be at such rate not exceeding thirty percent on the value of the scheduled goods as may be fixed by the Government, by notification and different rates may be fixed for different scheduled goods.
>
> (2) The tax shall be payable by an importer in accordance with the provisions of the Act."

5. The expression "entry of goods into local area" has been defined under the Act vide Section 2(c) and it reads as follows:

> "Section - 2(c): Entry of goods into a local area - with all its grammatical variations and cognate expressions, means entry of scheduled goods into a local area from any place outside the State for consumption, use or sale therein;"

6. It can be seen from a plain reading of Section 2(c) and Section 3 that levy of entry tax under the Act is only on goods which are imported from any place outside the State of Tamil Nadu for consumption, use or sale within the Sate. The term local area is defined in Section 2(h) and it reads as follows: -

> "Section - 2(h) Local Area means the area within the limits of -
>
> (i) the City of Chennai as defined in the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act No.IV of 1919), or
>
> (ii) the City of Madurai as defined in the Madurai

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City Municipal Corporation Act, 1971 (Tamil Nadu Act No.15 of 1971), or

(iii) the City of Coimbatore as defined in the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act No.25 of 1981), or

(iv) the City of Tiruchirappalli as defined in the Tiruchirappali City Municipal Corporation Act, 1994 (Tamil Nadu Act No.27 of 1994), or

(v) the City of Tirunelveli as defined in the Tirunelveli City Municipal Corporation Act, 1974 (Tamil Nadu Act No.28 of 1974), or

(vi) the City of Salem as defined in the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act No.29 of 1994), or

(vii) any other Municipal Corporation that may be constituted under any law for the time being in force, or

(viii) a Municipality under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act No.V of 1920), or

(ix) a Panchayat under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act No.21 of 1994)".

7. Further, Section 2(c) which defines 'entry of goods into a local area' has to be read with the definion of 'importer' in Section 2(g) because under Section 3(2) the tax is payable only by the 'importer' as defined by Section 2(g), which reads as follows: -

"Section 2(g): importer means a person who brings or causes to be brought any scheduled goods whether on his own account or on account of a principal or any other person, into a local area, from any place outside the State for consumption use or sale therein or who owns the scheduled goods at the time of entry into the local area".

8. Section 4 provides for reduction in tax liability in certain cases and reads as follows:-

"Section – 4 Reduction in tax liability – (1) Where an importer of any scheduled goods liable to pay tax under this Act, being a dealer in scheduled goods becomes liable to pay tax under the General Sales Tax Act and additional sales tax under the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act No.14 of 1970), by virtue of the sale of such scheduled goods, then his liability under those Acts shall be reduced to the extent of tax paid under this Act.

(2) Where an importer who, not being a dealer in scheduled goods, had purchased the scheduled goods for his own use or consumption in any Union Territory, or any

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other State, then his liability under this Act, shall, subject to such conditions as may be prescribed be reduced to the extent of the amount of tax paid, if any, under the law relating to General Sales Tax as may be in force in that Union Territory or State."

9. Chapter III of the Act provides for offences and penalties and cognizance of offences, Chapter IV deals with appeals and revisions and Chapter V contains provisions for returns, assessments, payments, recoveries and refunds of tax and reviews.

10. Learned counsel appearing on behalf of the petitioners submitted that the right of the State to impose entry tax has to be decided in the light of the decision of the Constitution Bench of the Supreme Court in Jindal Stainless Ltd. vs. State of Harayana, 2006 (7) SCC 241. It was submitted that in Jindal's case, it has been specifically held that the burden is on the State placing material before the Court to prove that the payment of compensatory tax is reimbursement/re-compensate for the quantifiable/measurable services provided or to be provided to the payers. It was submitted that the essence of compensatory tax is that the services rendered or facilities provided should be more or less commensurate with the tax levied and tax should not be patently more than what was required to provide trading facilities. It was submitted that the tax imposed for augmenting general revenue of the State is not compensatory; that any tax law, which does not or which has the effect of disrupting the trade movement in inter-State trade and commerce between States is contrary to the concept of freedom of trade embodied in Article 301 of the Constitution. According to learned counsel, mere declaration in law that the levy is compensatory in nature is not enough. Whether the tax is compensatory or not cannot depend upon the preamble of the statute imposing it, and the burden would lie heavily on the State administration to prove that the tax proposed to be levied and collected under the impugned enactment is for the use of trade facilities and only then that such levy would come within the purview of compensatory tax as laid down in the judgment of the Supreme Court in Jindal's case. It was submitted that Entry 52 List II indicates that the levy contemplated therein is on the entry of goods into the local area for consumption, use or sell therein. Therefore, if levy of entry tax is claimed to be compensatory in nature such levy would have to be, in the first instance, confined to a local area, and secondly, the trade facilities sought to be provided also should be confined to such local area. Further, the expenses for such facilities and the levy by which such expenses are to be met must bear reasonable and rationale relationship. It was urged that entry tax levied under the impugned Act lacks basic ingredients for a valid compensatory tax as neither under the impugned Act nor in connection with it, any specific facility,

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convenience or services is provided to the assessees who are required to pay impugned tax nor is there any co-relationship between the quantum of tax recovered from the assessees and the value of convenience/facility or services provided. It was submitted that the Act has not received the assent of the President as required under Article 255 of the Constitution nor the Bill was moved on the floor of the Assembly with the previous sanction of the President as required under the proviso to Section 304(b) of the Constitution, and thus, the Act is not saved by Article 304(b) of the Constitution. Learned counsel further submitted that there is an element of discrimination between the goods entering the local areas from outside the State and goods entering the local areas from within the State i.e., from one local area to another local area. The latter class of goods is not subjected to levy though all the facilities, if at all provided, are there in course of inter-State movement and entry of goods in local areas. Learned counsel, therefore, submitted that this discrimination per se militates against the impugned levy being termed as compensatory. The levy thus violates the non-discrimination clause in Article 304(a) of the Constitution.

11. In reply, on behalf of the State, it was submitted by the learned Advocate General that Tamil Nadu Act 20 of 2001, does not suffer from want of legislative competence. He submitted that the State legislature has the competence under Entry 52 List II to enact the impugned law and the State legislature is competent to levy such tax because the incidence of tax is on the entry of goods into the local area for consumption, use or sale therein. He submitted that the entry tax is compensatory in character, and therefore, the impugned levy, which is compensatory in nature, as can be seen from the preamble of the Act, does not attract Articles 301 and 304 of the Constitution. He urged that the preamble of the Act clearly shows that the tax levied and collected shall be utilized for facilitating free flow of trade and commerce and it is sufficiently demonstrated from the statistical data furnished by the State in relation to the expenditure involved for the maintenance of roads, construction of bridges, etc. and thus, the test laid down by the Constitution Bench in Jindal's case stands fully satisfied. He submitted that if the statute fixes a charge for convenience or services provided by the State and imposes a tax upon those who avail themselves of such services or convenience, freedom of trade and commerce would not be impaired. He submitted that it would be permissible to consider in the context of entry tax that the whole of State is divided into local areas, and therefore, it is necessary to consider various facilities provided by the State in all local areas, and it is enough, if the traders are provided substantial facilities as a class. Learned Advocate General submitted that the plea that there is discrimination is untenable as the levy of entry tax is on all scheduled goods that enter the State. He pointed out

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that Section 4(2) of the Act provides for set-off when the importer sells goods in the situation contemplated under Section 3(3) of the T.N.General Sales Tax Act or T.N.Additional Sales Tax Act. According to him, the issue of discrimination cannot be worked out by merely referring to an isolated taxing statute like the present one, but the sum total of the taxes levied by the State including under the T.N. General Sales Tax Act and the Additional Sales Tax Act will have to be taken into account. He, therefore, submitted that there is no violation of Article 304(a) of the Constitution.

12. In view of the rival contentions raised at the Bar, two questions arise for our consideration, namely,

a) Whether the levy of entry tax under Tamil Nadu Act 20 of 2001 can be justified as a compensatory tax?

b) Whether the impugned levy of entry tax is violative of Article 304(a) of the Constitution?

Re. Question(a): -

13. Articles 301, 302, 303 & 304 are relevant for the purpose of deciding the controversy:

> "301. Freedom of trade, commerce and intercourse - Subject to the other provisions of this Part, trade, commerce and intercourse throughout the territory of India shall be free.
>
> 302. Power of Parliament to impose restrictions on trade, commerce and intercourse - Parliament may by law impose such restrictions on the freedom of trade, commerce or intercourse between one State and another or within any part of the territory of India as may be required in the public interest.
>
> 303. Restrictions on the legislative powers of the Union and of the States with regard to trade and commerce - (1) Notwithstanding anything in Article 302, neither Parliament nor the legislature of a State shall have power to make any law giving, or authorising the giving of, any preference to one State over another, or making, or authorising the making of, any discrimination between one State and another, by virtue of any entry relating to trade and commerce in any of the Lists in the Seventh Schedule.
>
> (2) Nothing in clause (1) shall prevent Parliament from making any law giving, or authorising the giving of, any preference or making, or authorising the making of, any discrimination if it is declared by such law that it is necessary to do so for the purpose of dealing with a situation arising from scarcity of goods in any part of the territory of India.

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304. Restrictions on trade, commerce and intercourse among States – Notwithstanding anything in Article 301 or Article 303, the legislature of a State may by law –

(a) impose on goods imported from other States or the Union Territories any tax to which similar goods manufactured or produced in that State are subject, so, however, as not to discriminate between goods so imported and goods so manufactured or produced; and

(b) impose such reasonable restrictions on the freedom of trade, commerce or intercourse with or within that State as may be required in the public interest:

Provided that no Bill or amendment for the purposes of clause (b) shall be introduced or moved in the legislature of a State without the previous sanction of the President.

14. In G.K.Krishnan Vs. State of Tamil Nadu, (1975) 1 SCC 375 K.K.Mathew, J. succintly summarised the scope of Articles 301 to 304 and stated that Article 301 imposes a general limitation on all legislative power in order to secure that trade, commerce and intercourse throughout the territory of India shall be free. Article 302 gave power to Parliament to impose general restrictions upon that freedom. But a restriction is put on this relaxation by Article 303(1) which prohibits Parliament from giving preference to one State over another or discriminating between one State and another by virtue of the entries relating to trade and commerce in Lists I and III of Seventh Schedule and a similar restriction is placed on the States, though the reference to the States is inappropriate. Each of the clauses of Article 304 operates as a proviso to Articles 301 and 303. Article 304(a) places goods imported from sister-States on a par with similar goods manufactured or produced inside the State in regard to State taxation within the allocated field. Article 304(b) is the State analogue to Article 302, for it makes the State's power contained in Article 304(b) expressly free from the prohibition contained in Article 303(1) by reason of the opening words of Article 304. Whereas in Article 302 the restrictions are not subject to such requirement of reasonableness, the restrictions under Article 304(b) are so subject.

15. In Atiabari Tea Co. Vs. State of Assam, AIR 1961 SC 232 the constitutionality of Assam Taxation (On Goods Carried by Roads and Inland Waterways) Act, 1954 enacted by the Legislature of Assam providing for levy of tax on certain goods carried by road or inland waterways in the State of Assam, was questioned by a number of tea companies who sold most of their products outside the State of Assam after transporting them by road or waterways to West Bengal and other States. The majority opinion (Gajendragadkar, Wanchoo and Das Gupta, JJ.) stated their conclusion in the following words:

52)"…… Our conclusion, therefore, is that when Article

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301 provides that trade shall be free throughout the territory of India it means that the flow of trade shall run smooth and unhampered by any restriction either at the boundaries of the States or at any other points inside the States themselves. It is the free movement or the transport of goods from one part of the country to the other that is intended to be saved, and if any Act imposes any direct restrictions on the very movement of such goods it attracts the provisions of Article 301, and its validity can be sustained only if it satisfies the requirements of Article 302 or Article 304 of Part XIII. At this stage we think it is necessary to repeat that when it is said that the freedom of the movement of trade cannot be subject to any restrictions in the form of taxes imposed on the carriage of goods or their movement all that is meant is that the said restrictions can be imposed by the State Legislatures only after satisfying the requirements of Article 304(b). It is not as if no restrictions at all can be imposed on the free movement of trade." (AIR p.254, para.52)

It was also held:-

"…….. Thus considered we think it would be reasonable and proper to hold that restrictions, freedom from which is guaranteed by Article 301, would be such restrictions as directly and immediately restrict or impede the free flow or movement of trade. Taxes may and do amount to restrictions; but it is only such taxes as directly and immediately restrict trade that would fall within the purview of Article 301. ... ... ... We are, therefore, satisfied that in determining the limits of the width and amplitude of the freedom guaranteed by Article 301 a rational and workable test to apply would be: Does the impugned restriction operate directly or immediately on trade or its movement?" (AIR p.254 para.51)

16. In Automobile Transport (Rajasthan) Ltd. Vs. State of Rajasthan, AIR 1962 SC 1406 validity of Section 4(1) of the Rajasthan Motor Vehicles Taxation Act, 1951 was challenged. The section levied a tax on all motor vehicles used in any public place or kept for use at the rates specified in the Schedules. Violation of the provision invited penalties provided under Section 11. Certain operators challenged the Act as violative of Articles 301 and 304(b). Since serious doubts were expressed with respect to the propositions enunciated by the majority and by Shah, J. in Atiabari Tea Co. (supra) the matters were referred to a larger Constitution Bench of seven Judges. By a majority 4:3 (S.K.Das, Kapur and

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Sarkaria, JJ. Joined by Subba Rao, J.), the Supreme Court upheld the constitutionality of the Act on the ground that the taxes levied by it are compensatory in nature and, therefore, outside the purview of Article 301. Once outside the purview of Article 301, it was held, Article 304 was also not attracted. The Court observed in paragraph – 19 that:

> "The taxes are compensatory taxes which instead of hindering trade, commerce and intercourse facilitate them by providing roads and maintaining the roads....." (AIR page 1425)

Vide para. 21 of the Report, it was observed that:

> "If a statue fixes a charge for a convenience or service provided by the State or an agency of the State, and imposes it upon those who choose to avail themselves of the service or convenience, the freedom of trade and commerce may well be considered unimpaired." (AIR page.1425)

Thus, the concept of "compensatory tax" was propounded. Therefore, taxes which would otherwise interfere with the unfettered freedom under Article 301 will be protected from the vice of unconstitutionality if they are compensatory.

17. In Automobile Transport it was said, vide (AIR page.1425, para 19), that

> "a working test for deciding whether a tax is compensatory or not is to enquire whether the trade is having the use of certain facilities for the better conduct of its business and paying not patently much more than what is required for providing the facilities."

18. In Jindal Stripe Ltd. (1) Vs. State of Haryana, (2003) 8 SCC 60 a two-Judge Bench referred the matters to a larger Bench as the Bench hearing the matters doubted the correctness of the views expressed inBhagatram Rajeevkumar Vs. CST, 1995 Supp. (1) SCC 73 which was relied on in a subsequent decision in State of Bihar Vs. Bihar Chamber of Commerce, (1996) 9 SCC 136. The matters were dealt with by a Constitution Bench to decide with certitude the parameters of the judicially evolved concept of "compensatory tax" vis-a-vis Article 301 of the Constitution of India.

19. The Constitution Bench in Jindal Stainless Steel Ltd. Vs. State of Haryana (supra) concluded as follows: (SCC p.270, paras 52 & 53)

> "52. In our opinion, the doubt expressed by the referring Bench about the correctness of the decision in Bhagatram case followed by the judgment in Bihar

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chamber of Commerce was well founded.

> 53. We reiterate that the doctrine of "direct and immediate effect" of the impugned law on trade and commerce under Article 301 as propounded in Atiabari Tea Co. Ltd. Vs. State of Assam and the working test enunciated in Automobile Transport (Rajasthan) Ltd. Vs. State of Rajasthan for deciding whether a tax is compensatory or not vide para 19 of the report (AIR), will continue to apply and the test of "some connection" indicated in para 8 (of SCC) of the judgment in Bhagatram Rajeevkumar Vs. CST and followed in State of Bihar Vs. Bihar Chamber of Commerce is, in our opinion, not good law. Accordingly, the constitutional validity of various local enactments which are the subject matters of pending appeals, special leave petitions and writ petitions will now be listed for being disposed of in the light of this judgment."

20. It is thus, seen that the Constitution Bench decision in Jindal's case has re-affirmed the working test laid down in Automobile Transport that for any tax to be compensatory, it is necessary to examine whether the trades people are having the use of certain facilities for the better conduct of business and paying not patently much more than what is required for providing the facilities.

21. At this juncture, it is necessary to take note of what has been stated about the scope of Articles 301, 302 & 304 vis-à-vis compensatory tax by the Constitution Bench in Jindal's case which read as follows: (SCC pp.268 & 269)

> "45. To sum up, the basis of every levy is the controlling factor. In the case of "a tax", the levy is a part of common burden based on the principle of ability or capacity to pay. In the case of "a fee", the basis is the special benefit to the payer (individual as such) based on the principle of equivalence. When the tax is imposed as a part of regulation or as a part of regulatory measure, its basis shifts from the concept of "burden" to the concept of measurable/quantifiable benefit and then it becomes "a compensatory tax" and its payment is then not for revenue but as reimbursement/recompense to the service/facility provider. It is then a tax on recompense. Compensatory tax is by nature

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hybrid but it is more closer to fees than to tax as both fees and compensatory taxes are based on the principle of equivalence and on the basis of reimbursement/recompense. If the impugned law chooses an activity like trade and commerce as the criterion of its operation and if the effect of the operation of the enactment is to impede trade and commerce then Article 301 is violated.

46. Applying the above tests/parameters, whenever a law is impugned as violative of Article 301 of the Constitution, the Court has to see whether the impugned enactment facially or patently indicates quantifiable data on the basis of which the compensatory tax is sought to be levied. The Act must facially indicate the benefit which is quantifiable or measurable. It must broadly indicate proportionality to the quantifiable benefit. If the provisions are ambiguous or even if the Act does not indicate facially the quantifiable benefit, the burden will be on the State as a service/facility provider to show by placing the material before the Court, that the payment of compensatory tax is a reimbursement/recompense for the quantifiable/measurable benefit provided or to be provided to its payer(s). As soon as it is shown that the Act invades freedom of trade it is necessary to enquire whether the State has provided that the restrictions imposed by it by way of taxation are reasonable and in public interest within the meaning of Article 304(b) [see para 35 (of AIR) of the decision in Khyerbari Tea Co.Ltd. Vs. State of Assam].

47. As stated above, taxing laws are not excluded from the operation of Article 301, which means that tax laws can and do amount to restrictions on the freedom guaranteed to trade under Part XIII of the Constitution. This principle is well settled in Atiabari Tea Co. It is equally important to note that in Atiabari Tea Co. the Supreme Court propounded the doctrine of "direct and immediate effect". Therefore, whenever a law is challenged on the ground of violation of Article 301, the Court has not only to examine the pith and substance

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of the levy but in addition thereto, the Court has to see the effect and the operation of the impugned law on inter-State trade and commerce as well as intra-State trade and commerce.

48. When any legislation, whether it would be a taxation law or a non-taxation law, is challenged before the Court as violating Article 301, the first question to be asked is: what is the scope of the operation of the law? Whether it has chosen an activity like movement of trade, commerce and intercourse throughout India, as the criterion of its operation? If yes, the next question is: what is the effect of operation of the law on the freedom guaranteed under Article 301? If the effect is to facilitate free flow of trade and commerce then it is regulation and if it is to impede or burden the activity, then the law is a restraint. After finding the law to be a restraint/restriction one has to see whether the impugned law is enacted by Parliament or the State Legislature. Clause (b) of Article 304 confers a power upon the State Legislature similar to that conferred upon Parliament by Article 302 subject to the following differences:

(a) While the power of Parliament under Article 302 is subject to the prohibition of preference and discrimination decreed by Article 303(1) unless Parliament makes the declaration under Article 303(2), the State power contained in Article 304(b) is made expressly free from the prohibition contained in Article 303(1) because the opening words of Article 304 contain a non obstante clause both to Article 301 and Article 303.

(b) While Parliament's power to impose restriction under Article 302 is not subject to the requirement of reasonableness, the power of the State to impose restrictions under Article 304 is subject to the condition that they are reasonable.

(c) An additional requisite for the exercise of the power under Article 304(b) by the State Legislature is that previous Presidential sanction is required for such legislation."

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22. In the light of the principles laid down in Jindal's case we shall now proceed to examine whether the tax levied under the impugned Act is compensatory or not? The preamble of the Act undoubtedly states that "Act is necessary to augment the revenue of the State to compensate the expenditure to provide trading facilities including laying and maintenance of roads and provision of markets and welfare measures". But merely calling a particular tax compensatory does not have the effect or consequence of making the levy a compensatory one. A levy can in law be considered to be of a compensatory nature only if the levy is charged for the use of certain trading facilities, and the charge that is so made is not disproportionate to the value of the use of such trading facilities. The mere declaration in the preamble or statement of objects and reasons of an enactment that it is compensatory is of no consequence at all. As observed in Automobile Transport's case (supra) " Whether the tax is compensatory or not cannot be made to depend on the preamble of the statute imposing it……. It is obvious that if the preamble decided the matter, then the mercantile community would be helpless and it would be the easiest thing for the legislature to defeat the freedom assured by Article 301 by stating in the preamble that it is meant to provide facilities to the tradesmen. It seems to us that a working test for deciding whether the tax is compensatory or not is to enquire whether the trades people are having the use of certain facilities for the better conduct of their business and paying not patently much more than what is required for providing the facilities." In Jindal Stripe Limited v. State of Harayana (supra) , the Supreme Court observed in paragraph-16 at pp.65 & 66 thereof that the following propositions are deducible from the cases noticed therein:

".....  .....  .....

.....  .....  .....

.....  .....  .....

4. Tax imposed for augmenting general revenue of the State such as sales-tax is not compensatory ....."

23. In the counter filed by the State, the test of some connection or the existence of an even indirect link as propounded by the decisions in Bhagatram Rajeevkumar Vs. CST, State of Bihar Vs. Bihar Chamber of Commerce (supra) was pressed into service. Both the decisions have been overruled and hence, the reliance placed by the State on the aforesaid decisions is rather misplaced. In the wake of decision of the Constitution Bench in Jindal's case the State has filed an additional counter whereby the State has sought to project certain figures of expenditure incurred from the year 2002 - 03 to 2005 - 06 in the matter of laying roads, construction of bridges, etc., which according to the State is said to be a quantifiable data to satisfy the parameters laid down in Jindal's case. The following are those two charts: -

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EXPENDITURE INCURRED BY THE STATE

| Year | Entry Tax collected on goods | Expenditure on road maintenance | Expenditure on construction of bridges | Total Expenditure |
|---|---|---|---|---|
| | | | (Rupees in Crores) | |
| 2002-03 | 228.77 | 189.57 | 107.84 | 297.41 |
| 2003-04 | 249.02 | 322.02 | 880.89 | 1202.91 |
| 2004-05 | 288.56 | 442.65 | 488.41 | 931.06 |
| 2005-06 | 360.23 | 478.13 | 1388.30 | 1866.43 |
| Total | 1126.58 | 1432.44 | 2865.44 | 4297.81 |

EXPENDITURE INCURRED BY THE HIGHWAYS DEPARTMENT

| Year | Roads (Length in Km.) | Expenditure (Rs. in Lakhs) | No. of Bridges | Expenditure (Rs. in Lakhs) | Total Expenditure |
|---|---|---|---|---|---|
| 2002-03 | 1541.41 | 33767.81 | 185 | 9392.48 | 43160.29 |
| 2003-04 | 3425.66 | 48173.29 | 164 | 10398.38 | 58571.67 |
| 2004-05 | 3550.63 | 95343.17 | 177 | 13948.72 | 109291.89 |
| 2005-06 | 13577.65 | 161266.74 | 227 | 11589.16 | 172855.90 |

24. It is, further, stated in the counter affidavit: - " It is most respectfully submitted that as per the preamble to the impugned enactment the quantifiable data on the basis of which the compensatory tax is sought to be levied has been facially and patently indicated in the manner. That is necessary to augment the revenue of the State to compensate the expenditure to provide trading facilities including layingand maintenance of roads and provision of markets and welfare measures and further that for the said purposes it is considered necessary to levy and collect tax on the goods entering into the local areas of the State for consumption, use or sale therein, the compensatory nature of the levy stands demonstrated and made patent from the statistical data furnished above in relating to

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> the expenditure involved for the purposes and objects mentioned in the impugned enactment corresponding to the actual amount collected by way of tax. Therefore, it is most respectfully submitted that the principles laid down by the Constitutional Bench in the case of Jindal Stainless Steel Ltd., v. State of Harayana reported in 2006 (7) SCC 241 stands satisfied and the burden of the State to establish the reimbursement/recompense made by way of quantifiable benefit to the trading public from and out of the tax proceeds also stands discharged. Inasmuch as the impugned levy being a compensatory tax, there is no violation of Article 301 as such and consequently the requirement of presidential sanction contemplated under Article 304(b) does not arise."

25. We are afraid the materials produced by the State are hardly relevant to establish that the levy is compensatory. In the first place, the above data is rather ambiguous, as it does not provide details or even examples of the specific areas where the alleged roads have been laid and does not even name the few bridges that have been constructed with the amount collected as entry tax. In Jindal's case, the Court has categorically ruled that for a law to be compensatory, there has to be a rational nexus between the levy and the services provided. The decision proceeds to make a clear-cut distinction between the general taxing power of the State and the levy of compensatory tax. The essence of compensatory tax is that the services rendered or facilities provided should be more or less commensurate with the tax levied. Services provided will have a direct co-relation with the trade. The main basis of compensatory tax is the quantifiable and measurable benefit represented by the cost incurred in procuring the facilities/services. The cost in turn becomes the basis of reimbursement/recompense for provider of services/facilities. As held in Jindal's case, the compensatory tax is a charge for offering trade facilities and they are based on the principles of equivalence. Applying the above test, it cannot be said that maintaining of roads, providing bridges etc., is compensatory in nature so as to constitute special advantage to trade, commerce and intercourse. Even otherwise, a welfare State is bestowed with the responsibilities of providing good roads and bridges for the benefit of the tax paying citizens and hence to contend that the impugned levy is being raised only for the said purpose is not justified. Maintenance of roads, bridges etc., are generally met from the general funds or revenue. Whether goods are transported into the State or outside State or abroad, the State has got a duty to provide facilities like roads, bridges, etc., which

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are being enjoyed not only by the persons who bring the goods notified for levy of entry tax, but also by others.

26. It is necessary to bear in mind that the roads, bridges expenditure test was applied in Automobile Transport' case (supra) as the tax impugned therein was the tax on motor vehicles which use the roads/bridges. Therefore, there was a clear nexus between the purpose of the levy and the purpose for which the tax was spent. As observed in Jindal Stripe Ltd., Vs. State of Haryana (supra) (SCC para.14, pp.64 & 65): -

> "Right from 1962 upto 1995 this working test was applied by this Court only in relation to motor vehicle taxes for deciding whether it was compensatory or not. The decisions proceeded on the principle adumbrated in Automobile Transport, which was paraphrased by Mathew, J. speaking for the Bench of three Judges in G.K.Krishnan Vs. State of T.N. That the very idea of a compensatory tax is service more or less commensurate with the tax levied. As the operation of motor vehicles has direct relation the use of roads/bridges, the statistics relating to receipts and expenditure for construction roads and bridge for some years was considered in each case in order to judge whether the tax was not patently more than what was required provide facility, and therefore, compensatory. [Please see Sk.Madarsaheb Vs. State of A.P., Bolani Ores Ltd. Vs. State of Orissa, G.K.Krishnan Vs. State of T.N., International Tourist Corporation Vs. State of Haryana, Malwa Bus Service (P) Ltd. Vs. State of Punjab, Meenakshi Vs. State of Karnataka, B.A.Jayaram Vs. Union of India and State of Maharashtra Vs. Madhukar Balkrishna Badiya."
>
> (emphasis supplied)

27. If an entry tax levied under Entry 52 is at all to be substantiated as a compensatory tax, then it has to be done with reference to the nature of such tax i.e., a tax payable by a special class of dealers in a local area who import only the specified goods from outside the State and the special benefits/facilities provided to such payers of the tax within the local area concerned. As to what could satisfy such a test in the context of an entry tax could be gathered from Para 28 in Hansa Corporation. (AIR 1981 SC 463 at para.28 p.473) which is extracted below:

> "The State did not attempt in the High court to sustain the validity of the impugned tax law on the submission that it was compensatory in character. No attempt was made to establish that

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the dealers in scheduled goods in a local area would be availing of municipal services and municipal services can be efficiently rendered if the municipality charged with a duty to render services has enough and adequate funds and that the impugned tax was a measure for compensating the municipalities for the loss of revenue or for augmenting its finances. As such a stand was not taken, it is not necessary for us to examine whether the tax is compensatory in character. "

(emphasis supplied)

28. As per the statement of objects appended to the impugned legislation, the State is also bound to provide for trading facilities and the welfare of the markets established, but both the counters filed by the State are silent on this aspect. The additional counter of the State merely gives the statistics with regard to total cost of building of roads and bridges and on the maintenance of roads that is incurred from year to year by the State. This expenditure merely represents the expenditure incurred by the State from its general total taxes revenue and other receipts including the World Bank grants and loans. The said roads and bridges which are constructed or maintained by incurring this expenditure cannot possibly be considered to be a facility or convenience of services, which is provided to a particular importer who imports the goods into a particular local area. Further, the State has conveniently omitted to state that apart from the levy made under the impugned legislation, taxes for the purpose of maintenance of roads are also being levied on the owners of motor vehicles under Tamil Nadu Motor Vehicles Taxation Act, 1974 wherein the parameters of levy are based on the laden weight of the motor vehicle. Different yardsticks of levy are contemplated under the said Act such as stage carriers, contract carriers, private vehicles, etc., which also add to the coffers of the exchequer. The figures of revenue earned by the levy under the Motor Vehicles Taxation Act or the money spent out of the said levy have not been disclosed. We, therefore, find substance in the contention of the petitioners that the legislation has been enacted only with an eye of raising or augmenting general revenue and not as reimbursement or recompense as held in Jindal's case.

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29. In Indian Oil Corporation Ltd., v. State of U.P, 2004 Vol137 STC 399 (All.), the validity of U.P.Tax on Entry of Goods Act, 2000 was challenged as violative of Articles 301 & 304 of the Constitution. The Division Bench of the Allahabad High Court allowing the petitions has held: -

"(i) that the term 'local area' defined in Section 2(c) of the Act includes a

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municipality and municipal corporation. Hence, the crude oil had certainly been brought into a local area as Mathura was a municipality. It was wholly immaterial from where the goods had been brought into the local area.

(ii) that the respondents had not established any broad correlation between the entry tax being realized and the expenditure on the facilities for facilitating trade and commerce. The petitioner had already paid more than Rs.758 crores as entry tax. In none of the affidavits filed by the respondents had it been stated how much was the amount of the total entry tax collected under the Act and how much was the expenditure on facilities for facilitating trade and commerce. The burden was on the respondents to establish this broad correlation but they had failed to do so. There was nothing to show that the amount realized as entry tax could not be used or had not been used for setting up schools, housing, payment of salary to Government employees, payment of salaries to ministers, M.L.As., constructing Government buildings, acquiring land, etc. No facility had been provided by the U.P.Government, directly or indirectly, for transportation of the crude oil. The underground pipes for transporting the oil were built by the petitioner and not by the respondents.

(iii) that the fact that the State Government provides funds to local self-Governments to enable them to function as institutions of self-Government with respect to preparation of plans for economic development and social justice and to implement the scheme for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule to the Constitution of India had no correlation with the amounts realized as entry tax under the Act. There was nothing in the Act which stated that the revenue realized by the entry tax would be utilize d for facilitating trade and

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commerce, directly or indirectly. The amount realized as entry tax could be used for any purpose and not merely for facilitating trade and commerce."

30. It may be mentioned that a Division Bench of the Kerala High Court in its recent decision rendered on 18.12.2006 in O.P.No.434 of 1996 (Thressiammal L.Chirayil v. State of Kerala, rep. by the Deputy Commissioner of Agricultural Income Tax and Sales Tax, Kottayam & Another) has held that applying the principles of equivalence, as set forth by the Supreme Court in Jindal's case, it cannot be said that maintaining of roads, providing bridges, etc., is compensatory in nature so as to meet the outlay incurred for some special advantage to trade, commerce and intercourse. Providing the above facilities and its use may incidentally bring in net revenue to the Government, but that circumstance is not an essential ingredient of compensatory tax. It was held that there is absolutely no connection or nexus with the collection of entry tax and its utilization for the benefit of traders/manufacturers from whom such tax is collected and consequently, the levy of entry tax is unauthorized and violative of Article 301 of the Constitution.

31. In yet another recent decision rendered in the aftermath of the Jindal's case, a Division Bench of the Jharkhand High Court in W.P (T) No.5354 of 2004 (The Tata Iron & Steel Company Ltd., Jamshedpur v. The State of Jharkhand and Others) by judgment and order dated 14.08.2006 held that the State of Jharkhand was not in a position to furnish any relevant data of facilities provided or to be provided to the assessees, and hence the levy on entry tax under Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale thereof Act, 1993 was not compensatory in nature and hit by Article 301 of the Constitution.

32. In Eurotex Industries & Exports Lts., v. State of Maharashtra, 2004 Vol.135 STC 25 (Bom.), a Division Bench of the Bombay High Court has held that for an Act to be compensatory in nature, there must be a clear nexus between the tax collected and benefits conferred upon the persons from whom such tax is collected. In the absence of any link between the entry tax on imported goods, and the facilities extended to the importers directly or indirectly, the levy of entry tax which is discriminatory cannot be said to be compensatory in nature. In these circumstances, subjecting the goods imported from outside the State to entry tax becomes unauthorized, arbitrary, discriminatory and violative of Article 301 of the Constitution. It was held that Entry 13 of the Schedule to the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 insofar as it purports to levy entry tax on furnace oil and low sulphur waxy residue oil is

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unauthorized and unconstitutional.

33. In view of the foregoing discussion, we hold that the impugned Act does not satisfy the test laid down for compensatory tax and as no Presidential assent has been obtained under Article 304(b) of the Constitution the provisions of the impugned Act are ultra vires Article 301 of the Constitution.

Re. Question (b): -

34. The validity of the Act is also challenged on the ground that the tax sought to be levied under the Act is patently discriminatory since entry tax is being levied on import of specified goods from outside the State and not on the specified goods if produced/ manufactured within the State even though they are brought into local area of the State for consumption, use or sale therein. According to the petitioner the discrimination which is made between goods imported into the State of Tamil Nadu and goods which are indigenously produced/obtained within the State is violative of Articles 304(a) of the Constitution.

35. Article 304(a) categorically prohibits the legislature of a State from making any discrimination between itself and another State, and subjecting goods imported from other States to any tax to which similar goods manufactured or produced in that State are not subjected. In Shree Mahavir Oil Mills Vs. State of J & K, (1996) 11 SCC 39, the Supreme Court explained the implications of Article 304 (a) in the following terms: - (SCC pp.45 & 46 paragraph – 8)

> "Article 304 contains two clauses. Clause (a) states that "the legislature of a State may by law – (a) impose on goods imported from other States or the Union Territories any tax to which similar goods manufactured or produced in that State are subject, 'so, however, as not to discriminate between goods so imported and goods so manufactured or produced'(emphasis supplied). The wording of this clause is of crucial significance. The first half of the clause would make it appear at the first blush that it merely states the obvious: one may indeed say that the power to levy tax on goods imported from other States or Union Territories flows from Article 246 read with Lists II and III in the Seventh Schedule and not from this clause. That is of course so, but then there is a meaning and a very significant principle underlying the clause, if one reads it in its entirety. The idea was not really to empower the State Legislatures to levy tax on goods imported from other States and Union Territories – but to declare that that power shall not be so exercised as to discriminate against the imported goods viz-

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a-vis locally manufactured goods. The clause, though worded in positive language has a negative aspect. It is, in truth, a provision prohibiting discrimination against the imported goods. In the matter of levy of tax – and this is important to bear in mind – the clause tells the State Legislatures – 'tax you may the goods imported from other States/Union Territories but do not, in that process, discriminate against them vis-à-vis goods manufactured locally'. In short, the clause says: levy of tax on both ought to be at the same rate. This was and is a ringing declaration against the States creating what may be called 'tax barriers' – or 'fiscal barriers' as they may be called – at or along their boundaries in the interest of freedom of trade, commerce and intercourse throughout the territory of India, guaranteed by Article 301. As we shall presently point out, this clause does not prevent in any manner the States from encouraging or promoting the local industries in such manner as they think fit so long as they do not use the weapon of taxation to discriminate against the imported goods viz-a-vis the locally manufactured goods. To repeat, the clause bars the States from creating tax barriers – or fiscal barriers as they can be called – around themselves and/or insulate themselves from the remaining territories of India by erecting such 'tariff walls'. Part XIII is premised of other States uniformly, there is no infringement of the freedom guaranteed by Article 301; no State would tax its people at a higher level merely with a view to tax the people of other States at that level. …… ……. ……. As a matter of fact, it can well be said that clause (a) of Article 304 is not really an exception to Article 301, notwithstanding the non obstante clause in Article 304 and that it is but a restatement of a facet of the very freedom guaranteed by Article 301, viz., power of taxation by the States."

36. In A.T.B.Mehtab Majid & Co. Vs. State of Madras, AIR 1963 SC 928 the Supreme Court considered the effect of Section 3 of the Madras General Sates Tax Act, 1939 read with Rule 16 whereby tanned hides and skins imported from outside the State of Madras and sold within the State were subjected to a higher rate of tax than the tax imposed on hides or skins tanned and sold within the State. Similarly, hides or skins imported from outside the State after purchase in their raw condition and then tanned inside the State were also subjected to higher rate of tax than hides or skins

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purchased in raw condition in the State and tanned within the State. This distinction was attacked as violative of Articles 301 and 304 (a) of the Constitution. Following the law laid down in Atiabari Tea Co. Ltd. and Automobile
Transport (supra) the Constitution Bench held:

> "It is therefore now well settled that taxing laws can be restrictions on trade, commerce and intercourse, if they are not what can be termed to be compensatory taxes or regulatory measures. Sales tax, of the kind under consideration here, cannot be said to be a measure regulating any trade or a compensatory tax levied for the use of trading facilities. Sales tax, which has the effect of discriminating between goods of one State and goods of another, may affect the free flow of trade and it will then offend against Article 301 and will be valid only if it comes within the terms of Article 304(a).
>
> Article 304(a) enables the legislature of a State to make laws affecting trade, commerce or intercourse. It enables the imposition of taxes on goods from other States if similar goods in the State are subjected to similar taxes, so as not to discriminate between the goods manufactured or produced in that State and the goods which are imported from other States. This means that if the effect of the sales tax on tanned hides or skins imported from outside is that the latter becomes subject to a higher tax by the application of the proviso to sub-rule of Rule 16 of the Rules, then the tax is discriminatory and unconstitutional and must be struck down."

37. In H.Anraj Vs. Govt. of T.N., (1986) 1 SCC 414 the Government of Tamil Nadu exempted the lottery tickets issued by it totally while levying tax on lottery tickets issued by other Governments and sold in Tamil Nadu. The Court held that laws imposing taxes can amount to restriction on trade, commerce and intercourse if they hampered the free flow of trade unless they are compensatory in nature and that the sales tax which had the effect of discriminating between goods of one State and another may affect free flow of trade and would be offensive to Article 301 unless saved by Article 304(a). It was held that the direct and immediate result of the notification was to impose an unfavourable and discriminatory tax.

38. In India Cement Vs. State of A.P., (1988) 1 SCC 743 the Government of Andhra Pradesh has issued two notifications, one under Section 9(1) of the A.P.General State Sales Tax Act, 1957 and

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the other under Section 8(5) of the Central Sales Tax Act. Under the first notification, sales tax on sale of cement manufactured by cement factories situated in the State and sold to the manufacturing units situated within the State was reduced from 13.5% to 4%. Under the second notification, the central sales tax was reduced to two per cent. The Government of Karnataka also issued a similar notification reducing in similar situation central sales tax from 15 % to 2%. These were challenged as violative of Articles 301 and 304 and the challenge was upheld. The first ground upheld was that the 'reasonable restrictions' contemplated by Article 304(b) can be imposed by a law made by the legislature of the State and not by the orders of the Government, i.e., by executive action. The second ground given by the Bench is that (SCC p.759, para 14) "variation of the rate of inter-State sales tax does affect free trade and commerce and creates a local preference which is contrary to the scheme of Part XIII of the Constitution and hence bad." In the course of discussion, the Bench observed: (SCC pp.755-56, para – 12)

> "There can be no dispute that taxation is a deterrent against free flow. As a result of favourable or unfavourable treatment by way of taxation, the course of flow of trade gets regulated either adversely or favourably. If the scheme which Part XIII guarantees has to be preserved in national interest, it is necessary that the provisions in the article must be strictly complied with. One has to recall the farsighted observations of Gajendragadkar, J. in Atiabari Tea Co. case and the observations then made obviously apply to cases to the type which is now before us."

39. In the case of Andhra Steel Corporation Vs. Commr. of Commercial Taxes, 1990 Suppl. SCC 617, a provision in Section 5 (4) of the Karnataka Sales Tax Act which granted exemption to sale of finished goods manufactured out of locally produced raw material while denying it to the sale of finished goods manufactured out of imported raw material was held to be unconstitutional and contrary to Article 304(a) of the Constitution. The Court distinguished its earlier decisions in State of Madras Vs. N.K.Nataraja Mudaliar, AIR 1969 SC 147 and Rattanlal & Co. Vs. Assessing Authority, AIR 1970 SC 1742 and reaffirmed its decision in A.T.B.Mahtab Majid & Co. case (supra).

40. The question was once again examined in the case of Shree Mahavir Oil Mills Vs. State of J & K (supra). In that case, with a view to protect local edible oil industry, Government of J & K issued an order exempting the goods manufactured by small-scale dealers within the State from payment of sales-tax for a specified period. The rate of sales-tax payable for other industry including manufactures of adjoining States was 4%. A subsequent notification

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was issued on 10.12.1993 as a result of it the general rate of sale -tax payable on edible oil became 8%. The manufactures of edible oil from adjoining States claimed that the exemption granted from payment of tax to the local industries was discriminatory. The exemption given by the Government of J & K to the manufacturers of edible oil was total and the period of exemption was 5 years and which was later extended by another 5 years period. It was held that the unconditional exemption granted to the edible oil industry within the State for a period of 10 years and at the same time subjecting edible oil industry from other States to sales-tax at 8% was discriminatory and violative of Article 304(a) of the Constitution. It was observed in paragraph - 25 (SCC p.53) as follows:

> "25. Now, what is the ratio of the decisions of this Court so far as clause (a) of Article 304 is concerned? In our opinion, it is this: the States are certainly free to exercise the power to levy taxes on goods imported from other States/Union Territories but this freedom, or power, shall not be so exercised as to bring about a discrimination between the imported goods and the similar goods manufactured or produced in that State. The clause deals only with discrimination by means of taxation; it prohibits it. The prohibition cannot be extended beyond the power of taxation. It means in the immediate context that States are free to encourage and promote the establishment and growth of industries within their States by all such means as they think proper but they cannot, in that process, subject the goods imported from other States to a discriminatory rate of taxation, i.e., a higher rate of sales - tax vis- a- vis similar goods manufactured/produced within the State and sold within that State. Prohibition is against discriminatory taxation by the States. It matters not how this discrimination is brought about. A limited exception has no doubt been carved out in Video Electronics but, as indicated hereinbefore, that exception cannot be enlarged lest it eat up the main provision. So far as the present case is concerned, it does not fall within the limited exception aforesaid; it falls within the ratio of A.T.B. Mehtab Majid and the other cases following it. It must be held that by exempting unconditionally the edible oil produced within the State of Jammu and Kashmir altogether from sales tax, even if it is for a period of ten years, while subjecting the edible oil produced in other States to sales tax at eight per cent, the State of Jammu

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and Kashmir has brought about discrimination by taxation prohibited by Article 304(a) of the Constitution."

41. In State of U.P. Vs. Laxmi Paper Mart, (1997) 2 SCC 697 the Court held that exempting the exercise books produced in the State and subjecting the exercise books produced outside the State, but sold in U.P. to sales tax at the rate of 5% is discriminatory and therefore, offends clause (a) of Article 304 of the Constitution. Following the decision in A.T.B.Mehtab Majid's case (supra) the Court held that (SCC p.699, para 3) "once the discrimination is made out, the enquiry by court ends. The price structure of the imported goods vis-à-vis the locally manufactured goods or the economics of the importer need not be gone into". (emphasis supplied)

42. In Anand Commercial Agencies Vs. The Commercial Tax Officer VI Circle, Hyderabad, (1998) 1 SCC 101 the case of the appellant was that the oil had been extracted out of groundnuts which had borne tax under the Karanataka Sales Tax Act. The levy of tax on the oil imported from Karnataka into Andhra pradesh at a rate higher than the rate at which the oil manufactured in Andhra Pradesh is taxed is discriminatory and violative of the appellant's right to freedom of trade and commerce throughout India. Accepting the challenge the Court held as follows:-

"What has been done by Entry 24 of the First Schedule is to impose a lower rate of duty on groundnut oil or refined oil obtained from groundnuts that have been taxed under the A.P.Act.The contention that groundnut oil manufactured in Andhra Pradesh has not generally been charged at a lower rate of tax has not been substantiated by any fact or figure. It is not the case of the State that only a small portion of the oil manufactured by local manufacturers is produced from groundnuts purchased in Andhra Pradesh. Unless that can be established, it cannot be held that groundnut oil or refined oil within the State is generally charged at the same rate as the imported oil. The only justification that has been made out for this discrimination is that groundnut out of which the oil is manufactured locally has already borne tax. The appellant's contention, which has not been denied by the State, is that the oil manufactured in Karnataka which was imported into Andhra Pradesh was manufactured out of groundnuts which had also borne tax under the Karnataka Sales

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> Tax Act. Therefore, it cannot be said that oil manufacturers in Andhra Pradesh were in a disadvantageous position and had to be compensated by a lower rate of tax. The State of Andhra Pradesh has not been able to make out any special case for imposing a lower rate of tax on groundnut oil produced within the State. ….. …… ……
>
> Therefore, Entry 24(a) of Schedule I to A.P. General Sales Tax Act is violative of Articles 301 and 304 insofar as it imposes a higher rate of tax on groundnut oil or refined oil which has been obtained from groundnut that has not been taxed under the Andhra Pradesh Act. The groundnut oil imported by the appellant from Karnataka for sale in Andhra Pradesh cannot be taxed at a rate higher than the rate prescribed in Entry 24(b).”

43. Similar is the view taken in Weston Electroniks Vs. State of Gujarat, (1998) 2 SCC 568; W.B.Hoisery Assn. Vs. State of Bihar, (1983) 4 SCC 134; Lohara Steel Industries Ltd. Vs. State of A.P., (1997) 2 SCC 37.

44. In the present case, the impugned legislation levy entry tax only on goods which are imported into the State of Tamil Nadu from any place outside the State, for consumption, use or sale within the State. In other words, the goods which are produced or obtained within the State of Tamil Nadu do not attract any entry tax at all on their entry into a local area within the State. According to the petitioners this has led to monopolizing the local manufacturers who procure materials locally as against manufacturers who import from outside the State. For example, before the impugned enactment the manufacturer who imported from outside the State could procure the materials simplicitor as against C- Declarations paying 4% central sales tax. But after the enactment the same manufacturer apart from 4% central sales tax is required to pay entry tax even when the material is being used in further processing or manufacturing inside the State and further sold inside the State itself. This clearly offends clause (a) of Article 304. As observed in G.K.Krishan Vs. State of Tamil Nadu (supra) “a discriminatory tax imposed on outside goods is not a tax simplicitor but is a barrier to trade and commerce”. (AIR page.385 para.27)

45. Learned Advocate General sought to argue that the question of discrimination cannot be worked out by merely referring only to entry tax levied under the impugned legislation. His submission is that the sum total of taxes levied on the goods will have to be taken into consideration especially keeping in view the provisions of Section 4 of the Act which contemplate reduction in

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tax liability. This very argument was rejected by a Division Bench of the Karnataka High Court in Avinyl Polymers Pvt. Ltd. Vs. State of Karnataka, 109 STC 27 Kar). The relevant portion of the judgment has been extracted below: -

> "The next facet is as to how the discrimination pertaining to levy of any tax vis-à-vis similar goods needs to be worked out. The contention of the petitioners is that for working out the discrimination one is required to only see the rate of tax applied to imported goods as compared to locally manufactured or produced goods and whether it is the same or different and nothing more.
>
> But the contention of the State is that the discrimination envisaged under Article 304 (a) should be viewed by taking at the forefront the constitutional scheme under Articles 301 to 303 which intends to ensure trade, commerce and intercourse throughout the territory of India to be free and the economic unity of India may not be broken up by internal barriers by creating the total tax burden created by the taxing legislations of the State concerned as comparatively higher on goods imported from outside the State. According to Mr.D'Sa, the discrimination in question cannot be worked out by merely referring to an isolated taxing statute like the present one. His submission is that if the sum total of tax levied on the goods produced in the State by taking into account the levy of sales tax and the entry tax is found to be higher than the entry tax levied on imported goods, then no discrimination can be alleged in terms of article 304(a).
>
> 19. In our opinion, the argument advanced on behalf of the State of Karnataka cannot be accepted as valid and sustainable. This issue has also been repeatedly attended to by the Supreme Court by clearly pronouncing that it is the rate of tax under a particular taxing statute which should be taken as the determining factor for ascertaining the discrimination contemplated under Article 304(a). In the case of Rattan Lal and Co. Vs. Assessing Authority, (1970) 25 STC 136 (SC) at p.147; AIR 1970 SC 1742 (para 15), it has been declared by the Supreme Court 'so long as the rate is the same

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Article 304 is satisfied'. The Supreme Court refused to adjudicate the discrimination aspect by taking into account any other factor."

46. In Laxmi Paper Mart (supra), the Supreme Court has emphatically said that once the discrimination is made out, the enquiry by court ends. The price structure of the imported goods vis-à-vis the locally manufactured goods or the economics of the importer need not be gone into (supra). Even otherwise, the submission of the learned Advocate General is not factually correct. For example, there is no local sales tax levied on cigarettes and other tobacco products. Therefore, Section 4(2) does not have any application to cigarette and other tobacco products and it cannot be contended that there is no discrimination. As regards, any other scheduled goods, which a dealer imports by way of purchase from another State, such importer suffers central sales tax of 4% in the exporting State and in addition thereto suffers the impugned entry tax. Thus, over and above the entry tax, the purchaser has suffered central sales tax in the exporting State. Learned counsel appearing for the petitioners filed charts showing entry tax and sales tax structure and the effect of Section 4 of the Act on entry of goods into local areas. It is seen from the charts that the importer of goods from outside State is clearly put to disadvantage as compared to a local manufacturer or producer. It may also be noted that the set off under Section 4 of the Act is not available for entry tax paid on the goods used as input raw materials. We have therefore no hesitation in holding that the levy of entry tax under the impugned Act is violative of clause (a) of Art.304 of the Constitution.

47. We may mention that the petitioners also raised the issue of legislative competence of the State Government to levy entry tax under Entry 52 of List II on goods imported from outside the State. But in view of our foregoing conclusion that the levy is violative of Article 301 of the Constitution, it is not necessary for us to express our opinion on this issue.

48. In the result, we hold that the levy of entry tax on goods imported from other States to the State of Tamil Nadu and from abroad is not compensatory in nature, since the State Government could not discharge its burden by placing materials before the Court that payment of levy of entry tax is reimbursement/recompense for the quantifiable/measurable benefit provided or to be provided to the tax payers. The impugned levy imposing entry tax being discriminatory is also violative of Article 304(a) of the Constitution. We, therefore, hold that the demand and collection of entry tax under Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 is illegal, unauthorized and violative of Article 301 of the Constitution. The writ petitions are allowed as above and the

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levy and demand notices issued would stand quashed. Consequently, writ appeals are disposed of. Connected miscellaneous petitions are closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

To

1. The Secretary to the Government of Tamilnadu,
Department of commercial Taxes and Religious Endowments
Fort St. George,
Chennai-9.

2. The Commercial Tax Officer
Velandipalayam Assessment Circle
Coimbatore.

3. The Chief Secretary to the Government of Tamilnadu
Secretariat, Chennai.

4. The Commercial Tax Officer,
Thiruvottiyur Assessment Circle,
Thiruvottiyur , Chennai.

5. The Commercial Tax Officer
Cuddalore Town, Cuddalore, Tamilnadu,

6. The Commercial Tax Officer,
Esplanade II Assessment Circle,
Chennai.

7. The Deputy Commercial Tax Officer
Krishnagiri.

8. The Commercial Tax Officer
Hosur,
Dharmapuri District.

9. The Commercial Tax Officer
Kuzhithurai.

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10. The Commercial Tax Officer
Kongunagar Assessment Circle
commercial Taxes Buildings,
Tirupur.

11. The Assistant Commissioner (CT)
Fast Track Assessment Circle I,
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12. The Commercial Tax Officer
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13. The Commercial Tax Officer
Valluvarkottam Assessment Circle
620 Anna Salai, Chennai-6.

14. The Commercial Tax Officer
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Greenways Road,
Raja Annamalaipuram
chennai-28.

15. The Commercial Tax Officer
Shavapet Circle
Salem.

16. The Assistant Commissioner (CT)
Central Assessment Circle I,
Coimbatore.

17.The Commercial Tax Officer
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Coimbatore.

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Palladam Assessment Circle,
Palladam.

19. The Commercial Tax Officer
Perur Circle,
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20. The Deputy Commercial Tax Officer
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Tiruchengode- 637 211

21. The Commercial Tax Officer
Avarampalayam Circle
Coimbatore.

22. The Commissioner Tax Officer
Saibaba Colony Circle,
Coimbatore

23.The Commercial Tax Officer
Avanashi assessment Circle
Coimbatore

24. The Assistant Commissioner (CT)
Fast Track Assessment Circle II
Coimbatore

25. The Deputy Commercial Tax Officer
Dindigal Rural
Dindigal.

26. The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore.

27. The Deputy Commercial Tax Officer
Dharnampet,
Gudiyatham (East)

28. The Deputy Commercial Tax Officer (West),
Pichamur,
Gudiyatham.

29. The Commercial Tax Officer
Vellore South Circle,
Fort Round,
Vellore.

30. The Commercial Tax Officer
Washermanpet II Assessment Circle
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32. The Deputy Commercial Tax Officer (East)
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Nadupet, Gudiyatham.

33. The Commercial Tax Officer
66/12B Sama Nagar,
Tirupattur.

34. The Commercial Tax Officer
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Fort Round, Vellore.

35. The Commercial Tax Officer
T. Nagar East Assessment Circle
Greenways Road,
Raja Annamalaipuram
Chennai-28.

36. The Commercial Tax officer
Tirupur Rural
Tirupur.

37. The Commercial Tax officer
Central I,
Tirupur.

38. the deputy Commercial Tax Officer
Kottavalchavadi Assessment circle
Chennai.

39. The Deputy Commercial Tax Officer
Sriperumbudur Assessment Circle
Varadharajapuram- 602103.

40. The Commercial Tax Officer,
Palayamkottai,
Tirunelveli District,

41. The Commercial Tax Officer III
Sivakasi.

42. The Commercial Tax Officer
Park Town II Assessment Circle,
Chenai.

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43. The Commercial Tax Officer
LoansSquare- II, Assessment Circle
Chennai-108.

44. The Deputy Commissioner of Commercial Taxes
Commercial Taxes Building,
Palayankottai
Tirunelveli.

45. The Commercial Tax Officer-, I
Sowcarpet III, Assessment Circle
Chennai.

46. The Deputy Commercial Tax Officer
Ganapathy Assessment Circle
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47. the Commercial Tax Officer
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Coimbatore.

48. The commercial Tax Officer
P.N. Palagan Assessment Circle
Coimbatore

**49. The Deputy Commercial Tax Officer**
**Gopald line**
**Rangasamudram,**
**Setthyamangalam-2,**
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50. The Assistant Commissioner (CT)
Fast Track Assessment Circle I,
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51. The Deputy commercial Tax Officer- I,
Sowcarpet III
Assessment Circle,
Chennai-79.

52. The Commercial Tax Officr I,
Palani.

53. The Commercial Tax Officer
Trichy Road Circle,
Coimbatore.

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54. The Deputy Commercial Tax Officer,
Tiruchendur.

55. The Deputy Commercial Tax Officer II
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56. The Commercial Tax Officer,
Tiruperankundram Assessment Circle,
Madurai.

57.The Deputy Commercial Tax Officer,
Assessment Circle,
Tirunelveli.

58 The Commercial Tax Officer,
N.H Road Circle,
Coimbatore,

59. The Deputy Commercial Tax Officer,
Bayeer,
Tirunelveli.

60. The Commercial Tax Officer
Adyar Assessment Circle
Chennai

61. The Commercial Tax Officer,
Thenkasi.

62. The Commercial Tax Officer,
Tiruvellore Assessment Circle

63 The Commercial Tax Officer,
Palakkarai I Assessment Circle,
Tiruchirapalli.

64. The Commercial Tax Officer
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65. The Assistant Commissioner of Commercial Taxes
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66. The Commercial Tax Officer,
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67.The Deputy Commercial Tax Officer
Ambasamudram Assessment Circle.

68. The Commercial Tax Officer
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81.The Deputy Commercial Tax Officer,
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82.The Deputy Commercial Tax Officer,
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83.The Deputy Commercial Tax Officer,
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84.The Deputy Commercial Tax Officer,
Mannedy East Assessment Circle,

85.The Deputy Commercial Tax Officer,
Tondiarpet Assessment Circle,
Tondiarpet

86.The Deputy Commercial Tax Officer,
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and Special Commissioner of
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89.The Deputy Commercial Tax Officer,
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90.The Deputy Commercial Tax Officer,
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91.The Deputy Commercial Tax Officer,
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94.The Commercial Tax Officer,
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95.The Deputy Commercial Tax
Officer,
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96.The Deputy Commercial Tax Officer,
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111.The Commercial Tax Officer,
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112.The Commercial Tax Officer,
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113.The Commercial Tax Officer,
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114.The Commercial Tax Officer,
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115.The Commercial Tax Officer,
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116.The Commercial Tax Officer,
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118.The Commercial Tax Officer,
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119.The Special Commissioner and
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120.The Commercial Tax Officer(Rural)
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121.The Commercial Tax Officer,
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122.The Commercial Tax Officer,
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123.The Commercial Tax Officer,
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Chennai- 104

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126.The Commercial Tax Officer,
Porur Assessment Circle,
Chennai - 87.

127.The Commercial Tax Officer- II,
Theni-2 Assessment Circle.

128.The Commercial Tax Officer,
Thuchalay Assessment Circle,
Thuchalay, Kanyakumari District.

129.The Commercial Tax Officer,
Tondiarpet Assessment Circle,
Kuralagham, Chennai 108.

130.The Commercial Tax Officer,
Kothavalahavadi Assessment Circle,
Chennai-1.

131.The Commercial Tax Officer,
Srirangam Assessment Circle,
Tiruchirapalli.

132.The Commercial Tax Officer,
(Rural) Udumapet South,
Udumalpet.

133.The Commercial Tax Officer,
Mylapore Assessment Circle,
Mylapore.

134.The Commercial Tax Officer,
Palayamkottai Assessment Circle,
Palayamkottai

135.The Deputy Commercial Tax Officer,
Chintadripet Assessment Circle,
Chennai 600086

136.The Commercial Tax Officer,
Royapettah-II Assessment Circle,
Chennai

137.The Commercial Tax Officer,
Chitrakara Street Assessment Circle,
C.T.Building, Dr.Thangaraj Salai,
Madurai - 20,

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138.The Commercial Tax Officer,
Sankari, Salem District.

139.The Commercial Tax Officer,
Erode (Rural)
Erode.

140.The Commercial Tax Officer,
Sivakasi

141.The Commercial Tax Officer,
Sankarankoil, Tirunelveli District.

142.The Commercial Tax officer,
Royapettah Assessment Circle I,
No. 46 Green ways Road,
Chennai - 600028.

143.The Commercial Tax Officer,
Madurai Rural (South)
Madurai.

144.The Assistant Commissioner
of Commercial Taxes,
Fast Track Assessment Circle,III,
PAPJM Building IV Floor,
Greams Road, Chennai 600006.

145.The Commercial Tax Officer,
Alandur Assessment Circle,
Alandur, Chennai 600016.

146.The Commercial Tax Officer,
Hosur(South) Circle, Hosur.

147.The Commercial Tax Officer,
Sowcarpet II Assessment Circle,
Chennai.

148.The Asst.Commissioner of Commercial
Taxes, Tuticorin.

149.The Commercial Tax Officer,
Madurai.

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150.The Commercial Tax Officer,
Egmore I Assessment Circle,
Spintank Road,Chetput,
Chennai - 31.

151.The Deputy Commercial Tax Officer,
Hosur (North) Assessment Circle,
Hosur.

152.The Commercial Tax Officer,
Theni I, Assessment Circle.

153.The Commercial Tax Officer,
Chepauk Assessment Circle,
Sui mansion, Ist floor,
Chennai 600 006.

154.The Commercial Tax Officer,
Central Assessment Circle II,
Coimbatore.

155.The Commercial Tax Officer,
Mandaveli Assessment Circle,
Greenways Road,
Chennai - 28.

156.The Commercial Tax Officer,
Luz Assessment Circle,
Greenways Road,
Chennai 600028.

157.The Commercial Tax Officer,(Rural)
Udumalpet (North)
udumalpet

158.The Commercial Tax Officer,
Central II Circle, Tirupur.

159.The Commercial Tax Officer,
ICe House Assessment Circle,
Greenways Road, Chennai-600028

160.The Commercial Tax Officer,
West Veli Street Circle,
Thangaraj Salai,
Madurai.

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161.The Commercial tax Officer,
Pursawalkam Assessment Circle,
III Floor,Kuralagam Annexe,
Esplanade,
Chennai 600 108..

162.The Commercial Tax Officer,
Villivakkam Assessment Circle,
Chennai - 49

163.The Commercial Tax Officer,
Valluvarkottam Assessment Circle,
Chennai 600006.

164.The Commercial Tax Officer,
Choolai Assessment Circle,
No.200 Demellours Road,
Choolai, Chennai 600 112.

165.The Commercial Tax Officer,
Evening Bazaar Assessment
Circle,
Chennai

166.The Commercial Tax Officer,
Royapuram Assessment Circle,
Chennai.

167.The Commercial Tax Officer,
Esplanade II Assessment
Circle, Chennai.

168.The Commercial Tax Officer,
Ayanavaram Assessment Circle III
Floor, Kuralagam Avenue,
Esplanade, Chennai 600108.

169.The Commercial Tax Officer,
Tiruvanmiyur Assessment Circle,
Chennai - 1.

170.The Deputy Commercial Tax Officer,
Sriperumpudur Assessment Circle,
Poonamallee, Chennai - 56

171.The Commercial Tax Officer,
Palakkarai II Assessment
Circle, Tiruchirapalli.

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172.The Commercial Tax Officer,
Aruppukottai Assessment Circle Nadar
West Car Street, Aruppukottai

173.The Commercial Tax Officer,
Saligramam Assessment Circle,
No.20,88th Street,
Ashok Nagar, Chennai - 83.

174.The Deputy Commercial Tax
Officer, Anna Salai III
and Anna Salai II, Assessment
Circle, 621 Anna Salai,
Chennai 600 006.

175.The Commercial Tax Officer,
Trichy.

176.The Deputy Commercial Tax Officer,
Palladam.

177. The Deputy Commercial Tax Officer
Maduranthakam assessment Circle,
Maduranthakam.

178. The Commercial Tax Officer
Dindigal.

179. The Commercial Tax Officer
Tambaram I Assessment Circle
chennai-44.

180. The Deputy Commercial Tax Officer
Gudalur.

181. The Commercial Tax Officer
Commercial Taxes Buildings Salem rural
Fort Main Road,
Salem. 636 001.

182. The Commercial Tax Officer
Pollachi Rural
Pollachi.

183. The Additional Dy. Commercial Tax Officer
Thudiyalur Assessment Circle, Coimbatore.

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184. The Commercial Tax Officer
Alwarpet Assessment Circle
46, Greenway Road,
Chennai-28.

185. The Commercial Taxes Officer
Veperi Assessment Circle
Chennai-7.

186. The Commercial Tax Officer
Karur (South) Assessment Circle, Karur.

187. The Commercial Tax Officer
Kilpauk Assessment Circle
Chennai.

188. The Deputy Commercial Tax Officer III
Sivakasi.

189. The Deputy Commercial Tax Officer
Arakonam , Vellore District.

190. The Deputy Commercial Tax Officer
Nilakottai.

191. The Deputy Commercial Tax Officer
Tiruchendur

192. The Commercial Tax Officer
(South) Greams Road,
Chennai-6

193.The Regional Transport Officer
Chennai (West) Chennai-78.

194. The Deputy Commercial Tax Officer
Harur, Dharmapuri District.

195. The Commercial Tax Officer
Godown Assessment Circle
Chennai-108.

196. The Commercial Tax Officer
Perundurai Assessment Circle
Erode T.N.

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197. The Assistant Commissioner of Commercial taxes
Zone VII Greams Road,
Chennai-6.

198. The Assistant Commissioner
Fast Track Assessment
Circle IV, Chennai-6

199. The Commercial Tax Officer I
Rajapalayam Assessment Circle
T.P. Mills Road, Rajapalayam- 626 108.

200. The Deputy Commercial Tax Officer
Dindigul.

201. The Deputy Commercial Tax Officer
Tiruppur North Circle
Commercial Taxes Buildings Kumaran Road,
Tirupur.

202. The Commercial Tax Officer
Tirupur Lakshmi Nagar Circle
Nehru Street,
Tiruppur.

203. The Commercial Tax Officer
Tiruppur North Circle
Commercial Taxes Buildings Kumaran Road,
Tirupur-1.

204. The Commercial Tax Officer
Avinashi Circle
North Car Street
Avinashi- 641 654

205. The Commercial Tax Officer
Rasipuram.

206. The Commercial Tax Officer
Ganapathy Circle, Coimbatore

207. The Commercial Tax Officer
Arsapalayam Circle, Salem.

208. The Commercial Tax Officer
Salem Town North Salem.

209. The Commercial Tax Officer
Kangeyam.

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210. The Commercial Tax Officer
Mannadi West Assessment
Circle, Wavoo Complex
Chennai-1

211. The Deputy Commercial Tax Officer
Udumalpet (North)

212. The Commercial Tax Officer
Thiruvanmiyur Assessment Circle
Chennai-18.

213. The Commercial Tax Officer
Chittode Circle, Erode.

214. The Commercial Tax Officer (FAC)
Vengalakadai Street Circle
Madurai-20.

215. The Deputy Commercial Tax Officer
Attur (Town) Salem.

216.The Commercial Tax Officer
Thiruchengode
Namakkal district.

217. The Commercial Tax Officer
Periya Agraharam Assessment Circle, Erode.

218. The Commercial Tax Officer
Mettupalayam Road Circle
Coimbatore- 641 018.

219. The Deputy Commercial Tax Officer
Sathyamangalam- 638 402.
Erode District.

220. The Commercial Tax Officer
Omalur Cirlce, Omalur, Salem.

221. The Commercial tax Officer
RS Puram (East) Circle, Coimbatore

222. The Commercial Tax Officer
Namakkal Town, Namakkal.

223. The Commercial Tax Officer
Srirangam.

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224. The Commercial Tax Officer
Mahal Assessment Cirlce
Madurai.

225. The Commercial Tax Officer
Lakshmi Nagar Circle
Tiruppur.

226. The Commercial Tax Officer
Brough Road cirlce, Erode.

227. The Commercial Tax Officer
Aravampalayam Cirle,
coimbatore, Coimbatore District.

228. The Deputy commercial Tax Officer
Papanasam.

229. The Deputy Commercial Tax Officer
Tuticorin III, Assessment Circle
Beach Road, Tuticorin-I.

230. The Commercial Tax Officer
Tiruppur Central II,
Assessment Circle, Tiruppur

231. The Commercial Tax Officer
Tamil Sangam Assessment Circle,
Madurai.

232. The Commercial Tax Officer
Tiruppur (North) Tiruppur
Coimbatore.

233. The Commercial Tax Officer (North)
Shanthi Nagar, Hosur
Dharmapuri District.

234. The Commercial Tax Officer
Porur Assessment Circle
Porur, Chennai.

235.The Commercial Tax Officer- I
Pudukottai.

236. The Deputy Commercial Tax Officer
Avinashi.

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237. The Additional Deputy Commercial Tax Officer
R.G. Street Circle, Coimbatore.

238. The Commercial Tax Officer
Park Town II, Assessment Circle
Chennai.

239. The Commercial Tax Officer
Nethaji Road Circle
Erode.

240. The Commercial Tax Officer
Thudiyalur Circle, Coimbatore

241.The Deputy Commercial tax Officer
(Enforcement) Group I, Coimbatore,

242. The Commercial Tax Officer
Palladanm Assessment Circle
Palladam- 641664.

243.The Deputy Commercial tax Officer
Dharapuram Assessment Circle,
Dharapuram

244.The Deputy Commercial Tax Officer
Gobichettipalayam, Erode District.

245. The Deputy Commercial Tax Officer
Melur Assessment Circle, Madurai District.

246. The Commercial Tax Officer
Madurai Rural (South)
MAdurai-20.

247. The Commercial Tax Officer
Saibaba Colony, Coimbatore.

248. The Additional Deputy Commercial Tax Officer
Srivilliputhur.

249. The Deputy Commercial Tax Officer,
Group- III (south)
Enforcement, Chennai-600006.

250. The Commercial Tax Officer
Tirunelveli Bazaar Circle
Tirunelveli.

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251. The Commercial Tax Officer
Kumbakonam circle IV, Kumbakonam

252.The Commercial Tax Officer
Woriyur Circlr, Trichy.

253. The Deputy Commercial Tax Office II
Sivakasi

254. The Deputy Commercial Tax Officer,
(Circle-I) Sivakasi

255. The Deputy Commercial Tax Officer,
Dharapuram.

256. The Commercial Tax Officer,
Palladam, Coimbatore

257. The Commercial Tax Officer,
Ranipet Assessment Circle, Ranipet

258. The Commercial Tax Officer,
Coimbatore

259. The Commercial Tax Officer,
Dr. Nanjappa Road Cirlce

260. The Deputy Commercial Tax Officer,
Tirupur (North)

261. The Commercial Tax Officer
Krishnagir Circle,
Krishnagiri.

262. The Commercial Tax Officer
Mylam I Assessment Circle,
Trichy.

263. The Commercial Tax Officer
Annadharapatty Circle
Salem.

264. The Commercial Tax Officer
Bazaar Circle, Salem.

265. The Deputy Commercial Tax Officer
Chindadripet Assessment Circle
Chennai-86.

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266. The Asst. Commercial Tax Officer
Palladam

267. The Commercial Tax Officer
Chingleput Assessment Circle
Chingleput- 603 209.

268. The Commercial Tax Officer,
Vallalar Nagar Assessment Circle,
Chennai.

269. The Deputy Commercial Tax Officer,
Tiruvallur Assessment Circle, Tiruvallur

270. The Assistant Commissioner (CT) Zone -I,
Chennai

271. The Deputy Commercial Tax Officer,
Peelamedu North Circle
Coimbatore.

272. The Deputy Commercial Tax Officer,
Avinashi Circle
Coimbatore.

273. The Deputy Commercial Tax Officer,
Vepery Assessment Circle, Chennai.

274. The Commercial Tax Officer
Periamet Assessment Circle
3, Ritherdon Avenue
Periamet, Chennai-600007.

275. The Deputy Commercial Tax Officer,
Sokkikulam Circle
Madurai.

276.The Deputy Commercial Tax Officer,
Avarampalayam circle, Coimbatore.

277. The Deputy Commercial Tax Officer,
Arisapalayam Circle,
Salem-5.

280.The Commercial Tax Officer
Singarathope Circle, Tiruchi.

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281. The Deputy Commercial Tax Officer
Podanur Circle, Coimbatore-18.

282. The Deputy Commercial Tax Officer
R.S. Puram (East) Circle
Coimbatore- 641 018.

283. The Deputy Commercial Tax Officer,
Velandipalayam Circle, Coimbatore

284.The Deputy Commercial Tax Officer
Salem Assessment Circle, Salem.

285.The Deputy Commercial Tax Officer
Coonoor.

286.The Commercial Tax officer
Singanallur Circle, Coimbatore.

287.The Commercial Tax Officer
Velacherry Assessment circle,
Chennai- 61.

288.The Deputy Commercial Tax Officer
Mettupalayam

289. The Deputy Commercial Tax Officer
Nethaji Road,
Assessment Circle, Madurai.

299. The Commercial Tax Officer
Tuticorin.

290. The Deputy Commercial Tax Officer
Oppanakara Assessment Circle
Dr. Balasundaram Road, Coimbatore-18.

291. The Deputy Commercial Tax Officer
Kulithalai, Karur District.

292.The Commercial Tax Officer
Tirupattur, Vellore District.

293.The Deputy Commercial Tax Officer
Egmore II, Assessment Circle,
Egmore, Chennai- 600 008.

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294.The Deputy Commercial Tax Officer
Godown Assessment Circle,
Kuralagam Annexe, Chennai-108.

295.The Deputy Commercial Tax Officer I
Virudhunagar Assessment Circle,
Virudhunagar- 626002.

296.The Commercial Tax Officer
Tondiarpet Assessment Circle,
Chenai- 600081.

297. The Commercial Tax Officer
Gugai Circle, Salem.

298.The Commercial Tax Officer (FAC)
Thiruverumbur.

299.The Deputy Commercial Tax Officer
Kamarajar Salai,
Assessment Circle, Madurai.

300.The Deputy Commercial Tax Officer
Perur Assessment Circle, No.18, Balasundaram Road,
Coimbatore-18.

301.The Deputy Commercial Tax Officer,
Dr. Nanjappa Road Circle,
Dr. Nanjappa Road, Coimbatore District.

302. The Secretary to the Government of India
Department of Finance and Revenue, New Delhi.

1 cc to Mr.S. Sivandndam, Sr. 17577.
1 cc to Mr.V.S. Venkates, Sr. 17590
1 cc to Mr.K. Ramakrishna Reddy, Sr.17593
1 cc to Mr.V. Balasubramanian, Sr.17608
1 cc to Mr.M.Md. Ibrahim Ali, Sr. 17622
2 ccs to Mr.N. Inbarajan, Sr.17653
2 ccs to MR. Aiyar and Dolia, Sr.17757
2 ccs to mr.K.Venkatasubramanian, Sr.17807, 17808
2 ccs to Mr.T. Ramesh Kutty, Sr.17809, 17810
15 ccs to M/s. R.V. Chitra Assoicates, sr. 17811 to 17825
3 ccs to Mr.J. Narayanasamy, SR. 17828 to 17830
1 cc to Mr.V.S. Sindaizeswaran, Sr. 17894
1 cc to M/s. C. Rekhakumari, Sr. 17895
5 ccs to M,r. Palani Selvaraj, Sr.17912
3 ccs to Mr.S. Mohan, Sr.17942 to 17944
1 cc to Mr.K.R. Krishnan, Sr.17978

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7 ccs to M/s. S. Ramasubramaniam & Assoicates, sr.17985 to 17987
1 cc to Gladys Daniel, Sr.18022
5 ccs to mr.P.R.Raman, Sr.18024 to 18028
1 cc to Mr.T.Subramanian, Sr.18029
1 cc to Mr.B. Raviraja, Sr.18090
1 cc to Mr.R. Selvakumar, Sr.18115
1 cc t Mr.a. Babu, Sr.18183
1 cc to M/s. Dr. Anita Sumanth, Sr.18194
1 cc to Mr.H. KArthik Seshadri, Sr.18208
2 ccs to Spl. Government Pleader, (Taxes) Chennai Sr. 18228, 18229
1 cc to Mr.J. Ashok, Sr.18235
1 cc to Mr.P. Rajkumar, Sr.18237
1 cc to Mr.C. venkataraman, sr.18262
10 cc to M/s. R. Hemalatha, Sr,.18390
1 cc to Mr.R.S. Pandiyaraj, Sr,.18429
4 ccs to Mr.s.Vijayaraghavan Sr.18459, 18524, 18525
8 ccs to mr.V.V. Sivakumar, Sr.18562
1 cc to Mr.R.Senniappan, SR. 18566
1 cc to mr.R. Mahadevan, Sr.18650
1 cc to Mr.K. Vaitheeswaran, Sr.18657
1 cc to mr.Subbaraya Aiyar, sr.18658
2 ccs to Mr.P. Seshadri, Sr.18711,18712

W.P.Nos.12553 to 12555/02
Etc.batch

kk,rvl,sr,dcp,sg,gp,nm
compared by mt,kk

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